



# *City of Liberty Lake*

## 2012 Budget Narrative

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October 18, 2011

Dear Honorable City Council Members,

In accordance with RCW 35.33 budget requirements, I respectfully submit my 2012 budget proposal to you. This proposal takes into consideration the many National, State and Local implications that will be before you in the coming year.

In 2010, the forecast showed a \$700,000 shortfall anticipated for 2011. The council members made the difficult decision to cut areas within the budget as well as implement a sustainable funding source in the form of a 6% utility tax. Not knowing the exact revenue that would be generated, the estimate was between \$825,000 - \$1.2 million dollars. The forecast was based upon declining sales tax revenue generated since 2008 as well as the decrease in property values and stagnant economy.

The premise for government is to provide services to the community, taking in taxes from the businesses and residents to pay for needs we could not provide as individuals on our own. Since incorporation, the city's elected officials have taken in what is needed, the rest has been given back to the taxpayers. This concept has been shown time and time again. For 2012, my budget will adjust for revenue generated and will pay down debt to alleviate the operating budget for future years. With the hope that as the debt service is paid down the operating funds will once again become sustainable on their own and the utility tax will not be needed.

As we prepare this budget for a future administration and new council members, the hope is that we learn from the past and keep the historical data to build upon for the future. We have been successful in sustaining our community's services through an economic recession, something not seen since the great depression.

Despite the hardships and challenges through these past years we have much to celebrate on our accomplishments.

#### **Public Safety**

Installation of a perimeter fence around the back parking area of the Police Department was completed for the safety of the officers.

Two new police vehicles were purchased in 2011 replacing vehicles with over 100,000 miles that had been deferred within the five year rotation plan.

A grant has been obtained for the purchase of the required portable and mobile radios to meet the narrow banding communication standard set by the FCC for 2012.

#### **Finance and Administrative Services**

In 2011, City of Liberty Lake received the Distinguished Budget Presentation Award from the Government Finance Officers Association.

With the direction of the new Finance Director Randall Stevenson, the budget process has been refined to be an easier read and digest to the reader. Within the Administrative Services department, services have been refined to be more accurate and efficient in all areas of reporting. The new BIAS system has had the previous year's records down downloaded to give a clear concise reporting structure for better decision making ability.

Beginning next year, it is recommended to organize a citizen group, comprised of council members as well as business owners to look at the city finances once a month throughout the year.

### **Community Development – (Parks and Open Spaces, Recreation, Public Works, Planning and Building)**

The Hire of Parks and Open Space Superintendant, Jennifer Camp, brought her expertise to the community. Her expertise in turf management has decreased the costs for fertilizer and allowed the proper fertilizers to be utilized due to the analyzed soil samples. The expertise taught to her staff on manicuring the community and the personal touches on the golf course, parks and open spaces have created a country club look at the lowest cost as well as welcomed visitors, residents and new businesses to the area.

Also hired this year was the Head Golf Professional from the Highlands Golf Course, Christopher Johnston, who has brought his merchandizing as well as his PGA certified expertise to the community. He has been one to model to his staff the ability to cross train the pro shop employees to handle both the maintenance and customer service to improve staff efficiency. His expertise has implemented better cash controls, training staff on City financial policies and customer service standards. In 2012, the golf course will be the one to watch as his merchandising skills will create a new pro shop to highlight that Trailhead Golf Course is the one to learn to play golf, buy the equipment that fits you to a tee and become a family outing to remember for years to come.

In recreation, many successes have been seen with the CHILL (Children Hanging in Liberty Lake) day camp having an enrollment in 2011 of 67 participants. Over 60 programs and events took place in Liberty Lake, bringing in over \$36,000 in registration revenue. Over 180 facility usage reservations were taken in with NO double bookings. The private facility reservations are coordinated for Pavillion Park, Rocky Hill as well as facilities at City Hall and Trailhead with a new calendaring system in Outlook that all staff can utilize. All this was done with the expertise of Michelle Griffin.

With over 3400 recreation program participants, we have been able to fulfill every demographic within the City for recreational opportunities. Come join us for many city events held as well such as, Liberty Lake Days and the Tree Lighting Ceremony that incorporates the economic development aspect as well. The businesses have an opportunity to show case their services while bringing the community together in celebration.

Within the public works and streets many road maintenance projects were completed along with the closeout of EECBG (Energy Efficiency and Conservation Block Grant) as well as Rocky Hill Phase 2. A new grant application for Sprague Avenue reconstruction has been filed.

The completion of the Valleyway Pedestrian Access Project, through the SRTC Transportation Enhancement Grant of \$314,000, gave the city a safe pedestrian and bicycling friendly corridor complete with a frog concrete bench to rest along the way. The path connects Valleyway Avenue to Lindeblad Lane.

Phase one of the arboretum has been completed with the necessary hardscapes needed such as irrigation, pathways, improvement to parking lot access, community gardens as well as initial variety of trees to continue with the remainder of the phases identified within the Capital Facility Plan. We will unveil the time capsule in 10 years, marking another 10 years of successes in our city.

Franchise agreements for XO and Zayo have been completed with more agreements anticipated by the end of the year.

Within the Planning and Building Department the City's website continues to improve with important information and tools online. The streamlining of the website makes it user friendly as well as updating time sensitive information to increase communication effectiveness. Staff cross training has been ongoing to develop checklists and train all sections staff members on permit issuance processes. Refining of the existing planning review checklists, application review requirements and processing have taken the department to the implementation of a paperless/near paperless review and notices. The expertise in the city staff have given homeowners, builders and businesses the consistency they can count on while completing their projects.

Recommendation for the future, implement the City University concept that educates service organizations, residents, businesses and the city leaders on history, city finances, ethics and future goal setting.

### **Municipal Library**

The municipal library also fulfills the needs of the community by becoming a community center in meeting the needs for all demographics. Book clubs, Jobs & Career Center programming as well as Home bound service have steadily increased in usage.

Training for the library personnel has increased morale as well as customer service skills. Pursuing grant opportunities and investing into new technology will take us into the future with downloadable books on readers, MP3 players, etc. Becoming a virtual library with many web based programs has helped educate, explore and engage with the world around us. The theme "One World, Many stories" has brought our world just a bit closer, thanks to the staff that helps us to imagine and continually learn.

### **Proposed 2011 Budget**

Over the course of this year, the staff and I have been hard at work focusing on the needs of the residents and businesses of our community. Financial sustainability has been at the heart of our discussions in every service we provide.

I am confident with this conservative budget; the City of Liberty Lake will accomplish these important goals in 2012 and beyond:

- Reduce the utility tax to 3%, due to higher than expected sales tax revenue and increases from Avista rates, the reduction will keep in line with the needs of the city.
- Keep our property tax the same and bank our property tax capacity of 1%, due to the surpluses expected of approximately \$50,000.
- Pay off debt service in 2011, allowing for more funds to be utilized for operating expenses and eliminate the need to rely on larger utility tax in future years.
  - Starting with the pay off of the City Hall in the amount of approximately \$900,000, relieving the general fund of payments in the amount of \$108,000 per year.
  - With the caveat that any surplus of the ending fund balances from the utility tax revenue will go towards reducing the city's debt with the passage of a 2011 Budget Amendment.
- Provide for a professional administrator to run the day to day city needs with the hiring of a City Administrator.
- Provide and support a highly qualified and motivated City work force.
- Continue to plan for, improve and maintain the City's infrastructure.
- Provide responsive, cost effective service to the community.
- Address future capital needs by planning for them today.
  - Records Management Software for the Police Department
  - Park acquisition for Northern Portion of City
  - Transfer \$275,000 from General Fund for future capital needs in Streets.
- Perhaps future goals of;
  - Another Library Branch for the North Side of City
  - Community and Aquatic Center

We have anticipated a few things that are happening at the State level and have included them into this budget. Due to the deficit that is expected for the State budget of 2011-2012, 3.4% decrease in State Shared revenue is anticipated. Increases of Medical Benefits of 11%, decrease of Dental benefits of 5%, no changes in Vision, EAP, Life, LTD as well as the increase of our Insurance premiums for CIAW of 19%.

Keeping in line with the Collective Bargaining Agreement (CBA) negotiated last year, this budget provides for a 2% step increase to those who qualify with 0% COLA (cost of living adjustment) or HRA VEBA for all employees. No HRA VEBA in the amount of \$800.00 is reflected in this budget for all employees but will be anticipated to return in 2013 as negotiated in the CBA.

The Mayor proposed budget includes the City's General Fund, which provides basic governmental services such as public safety, streets, planning and building services, parks and recreation, library and administration. The proposed budget also includes tourism promotion, debt service, capital projects, restricted reserve, golf, storm water utility, and internal services. The City's total budget is \$7,175,654 with the General Fund representing \$5,139,924 of that total. This is a 10%, increase from the 2011 amended budget, and is the result of the addition of a professional City Administrator, an FTE Project

Planner that is partially covered with a grant as well as planning for capital expenditures. This is forward thinking for the future utilizing substantial efforts to close the gap and present a balanced budget to the City Council.

Traditionally, the City has not increased property taxes by the full levy amount. This has led Liberty Lake to have the second lowest property tax rate in Spokane County at \$1.72 per \$1,000 assessed value in 2011 with the Municipal Library included. This year, due to a surplus expected in the budget I have proposed not to utilize our regular 1% levy to balance the budget, but recommend keeping our added construction and banking our capacity. I have again proposed NOT to increase property taxes by the full levy amount, thus saving taxpayers approximately \$19,000 in 2012 and keeping our property tax rate low. The anticipated property tax rate will be \$1.79 per \$1,000 assessed valuation in 2012. With new construction valued at \$20,156,700, increase is \$30,000 from 2011 budget. Sales tax collection is better than expectations, with a 14.5% increase or \$240,000 from the 2011 budget. Although sales tax has not returned to the levels pre 2009, they have been steadily increasing in Retail, Technology and Finance Services. A moderate increase has been seen in Permitting Fees, with the anticipation of new construction for 2012, this will also see an increase.

This budget is a living breathing document that consistently changes as new numbers come in. Several changes can occur with the weather, construction activity as well as the economy.

Here are the changes you will see within the 2012 budget;

#### Executive

A City Administrator position has been added to include both wages and benefits.

#### Administrative Services

No personnel changes to the Finance and Administrative Services budget have been reflected.

#### Planning & Building Services

A FTE Project Planner has been added to personnel covered in part by a WA State Ecology Shoreline Master Plan (SMP) grant. This position will handle code compliance as well as plan for the state required SMP. The grant is for \$50,000; \$20,000 for (2) years, \$10,000 for final year.

#### Municipal Library

A Media Specialist is included within the budget to accommodate for the IT services needed on a day to day basis within the library. This will replace one of the previous clerk position.

#### Public Safety

One new vehicle is proposed within the budget as well as an additional reserve officer.

#### Capital Projects

Both the Arboretum second phase as well as the Community Park acquisition for River District have been identified within the REET funds, Capital Facility Projects.

### **Looking to the Future**

The economy has started to shift within the City of Liberty Lake, with the addition of 800 new jobs identified within Center Partners. Several hundred more have been in the works and will be announced soon with the expansion of several businesses. The attention over these past few years to incubation, growing current businesses, and connection to other businesses as well as welcoming new businesses has helped to turn our economy around. Partnerships with GSI, Greater Valley Chamber of Commerce, International Trade Alliance, SIRTl, Worksource, Higher Education Universities, and skill training schools can connect the pieces to make a strong thriving business community.

Within the transportation plans, I-90 is being expanded with the anticipation that our traffic congestion will be mitigated within the next 4 years.

### **In conclusion**

As I hand off the baton to the next administration and new council members, my hope is that you review our vision and mission statements. Invest the time needed to bring you up on the work at hand. Attend training and take time out to attend a retreat to become a team. Realize what we have in Liberty Lake has not been done by chance, but by an incredible amount of hard work, dedication to the details and planning. The decisions made today have a ripple effect for tomorrow. What we want to see in 20 years has to be planned for today. Stay on course!

We need to continue to attend the regional meetings, to collaborate, learn how to be safe in a major catastrophe, save money where feasible by joining forces with other communities. We still have many issues in the future to collaborate on such as the Waste to Energy Plant, Animal Control, Jail/court systems as well as the continuation of joint planning between jurisdictions for a well mapped out plan for connectivity.

We have a city that others throughout the State strive for! A sense of community that is unmatched by any others, a sense of place with assets other cities strive to create like our pathways, park systems, recreational opportunities and businesses that flock to our city because of what we have to offer.

We need to stay fiscally prudent, but invest in what makes us special!

As we enjoy this beautifully manicured close knit community, we owe it to you and the incredible staff that has made service delivery seamless. The budget I have presented to you is fiscally sound, invests back into the community to keep us sustainable and helps us meet our goals of stretching the tax dollar as far as it can go while paying off debt so we can lower it further in the future.

Thank you for the opportunity to be of service!

May you receive God's Many Blessings,



Wendy Van Orman, Mayor

**ORDINANCE NO. 196  
CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, ADOPTING A BUDGET  
FOR THE PERIOD JANUARY 1, 2012 THROUGH DECEMBER 31, 2012, APPROPRIATING  
FUNDS AND ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS.**

WHEREAS, state law requires the Mayor to prepare a preliminary budget for the City of Liberty Lake at least sixty (60) days before the beginning of the City's fiscal year beginning January 1, 2012 and ending December 31, 2012.

WHEREAS, the Mayor, in consultation with City Staff, has prepared and placed on file with the City Clerk a preliminary budget together with an estimate of the amount of money necessary to meet the expenses of the City, including payment of outstanding obligations;

WHEREAS, notice was posted and published on November 10, 2011, and November 17, 2011 that the City Council of the City of Liberty Lake would meet and receive public comment in the City Council Chambers prior to the adoption of the budget;

WHEREAS, the attached 2012 Budget of the City of Liberty Lake reflects the provision of municipal services and programs that will enhance the public health, safety and welfare of the citizens; and

WHEREAS, the City Council has determined that the best interest of the City is serviced by adopting the budget set forth herein:

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, does ordain as follows:

**Section 1.** Adoption of the Budget. The budget for the City of Liberty Lake for the year 2012 is hereby adopted at the fund level and as the balanced budget for the City with appropriations limited to the total estimated revenues and ending fund balance of the City. The final budget for \$7,157,670 attached hereto by this reference is incorporated herein pursuant to RCW 35A.33.075.

Estimated resources for each separate fund of the City of Liberty Lake, and aggregate expenditures for all such funds for the year 2012 are set forth in a summary form in Exhibit A.

**Section 2.** Positions, Salary Schedules and Adjustments. The various positions and salary ranges for City employees are adopted in the form and amounts attached to this Ordinance as Exhibit B. To further the efficient operation of the City, the Mayor is authorized to make transfers between individual appropriations within any one fund for the 2012 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

**Section 3.** Transmittal. A complete copy of the budget, as adopted, together with a copy of this Ordinance, shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.

**Section 4.** Severability. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section,

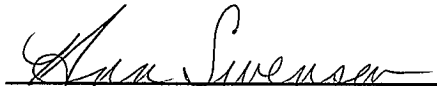
sentence, clause or phrase of this Ordinance.

**Section 5.** Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

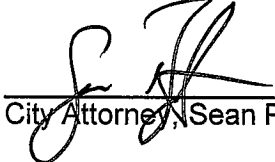
PASSED by the City Council this 13<sup>th</sup> day of December, 2011.

  
\_\_\_\_\_  
Mayor, Wendy Van Orman

ATTEST:

  
\_\_\_\_\_  
City Clerk, Ann Swenson

APPROVED AS TO FORM:

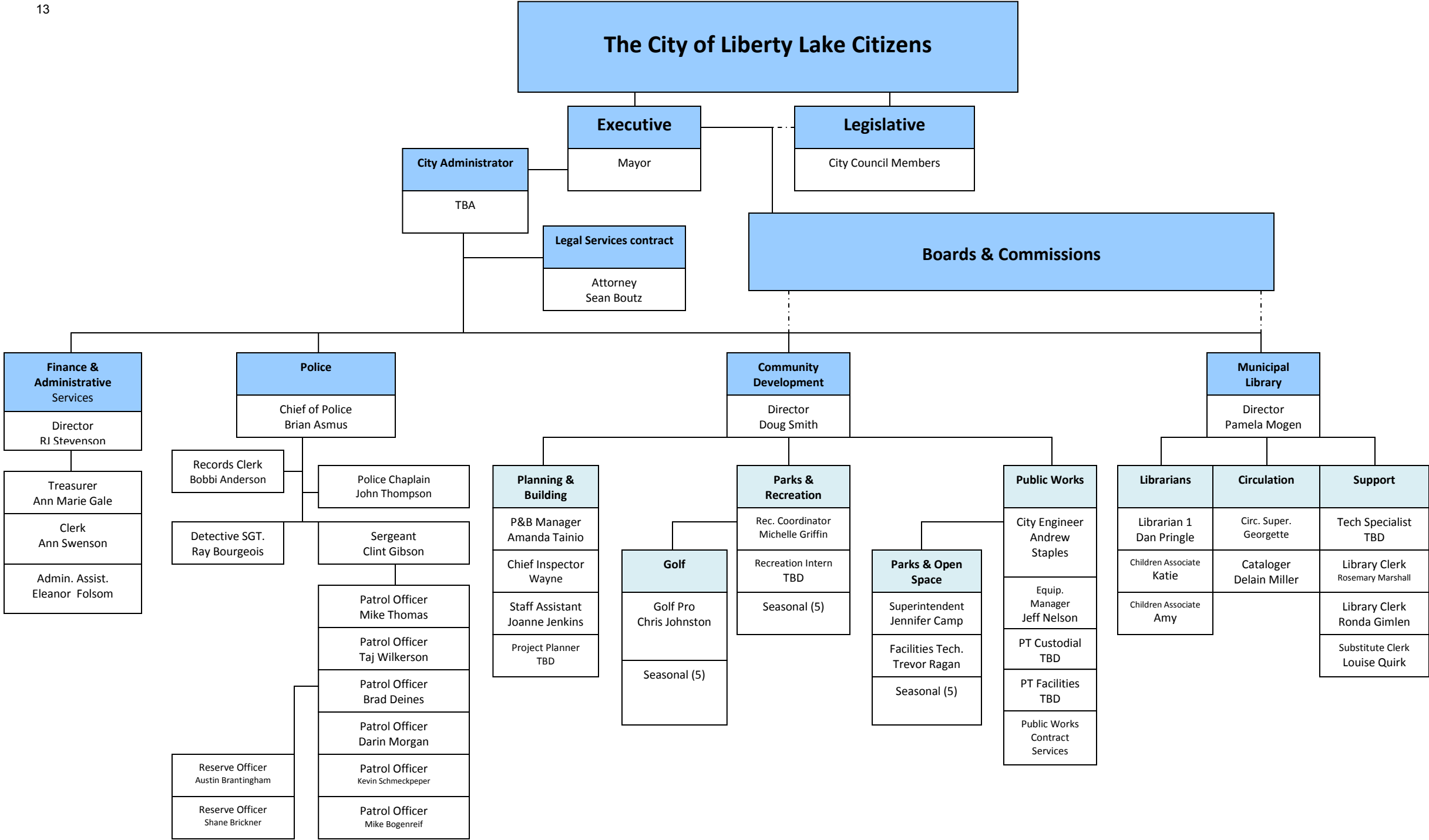
  
\_\_\_\_\_  
City Attorney, Sean P. Boutz

Date of Publication: 12.22.11

Effective Date: 12.27.11

# Budget Summary 2012

City of Liberty Lake				
2012 Budget Summary By Fund				
FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund 001	\$ 2,600,375	5,204,390	5,121,940	\$ 2,682,825
Street Light Utility Fund 002	-	27,500	27,500	\$ -
Street Fund	370,000	814,005	670,354	\$ 513,651
Tourism Promotion Fund	110,000	30,400	85,000	\$ 55,400
Tourism Promotion Area (TPA)	9,600	50,050	50,000	\$ 9,650
Restricted Reserve	1,205,000	2,500	-	\$ 1,207,500
LTGO Bonds 2002	-	63,983	63,983	\$ -
LTGO Redemption Note (1.8)	-	168,112	168,112	\$ -
City Land LTGO Bond Fund	-	161,521	161,521	\$ -
Capital Projects Fund	385,000	140,750	50,000	\$ 475,750
Special Capital Projects Fund	340,000	140,750	50,000	\$ 430,750
Street Capital Projects Fund	1,093,000	276,700	-	\$ 1,369,700
Outlet Trail Project Fund	9,700	100	9,790	\$ 10
Pedestrian/Bicycle Bridge Fund	5,402	100	5,502	\$ -
Harvard Road Mitigation Fund	556,000	36,300	-	\$ 592,300
Library Capital Fund	117,228	50,025	30,000	\$ 137,253
Police Capital Fund	-	130,000	-	\$ 130,000
City Hall LTGO Bond Fund	-	108,086	108,086	\$ -
Stormwater Utility Fund	139,800	59,350	55,000	\$ 144,150
Golf Operations Fund	182,200	448,840	472,101	\$ 158,939
Unemployment Fund	-	28,780	28,780	\$ -
	\$ 7,123,305	\$ 7,942,242	\$ 7,157,670	\$ 7,907,877



Proposed

**2012 CITY OF LIBERTY LAKE  
SALARY SCHEDULES  
Administrative Services**

**Administrative Assistant**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	17.02	35,401.60
2	17.36	36,108.80
3	17.71	36,836.80
4	18.06	37,564.80
5	18.42	38,313.60
6	18.79	39,083.20
7	19.17	39,873.60

**City Clerk**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	23.53	48,942.40
2	24.00	49,920.00
3	24.48	50,918.40
4	24.97	51,937.60
5	25.47	52,977.60
6	25.98	54,038.40
7	26.50	55,120.00

**City Treasurer**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	24.04	50,003.20
2	24.52	51,001.60
3	25.01	52,020.80
4	25.51	53,060.80
5	26.02	54,121.60
6	26.54	55,203.20
7	27.07	56,305.60

**Grant Coordinator/Accounting Technician**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	15.30	31,824.00
2	15.61	32,468.80
3	15.92	33,113.60
4	16.24	33,779.20
5	16.56	34,444.80
6	16.89	35,131.20
7	17.23	35,838.40

**Finance Director**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	6,973.28	83,679.35
2	7,112.74	85,352.94
3	7,255.00	87,060.00
4	7,400.10	88,801.20
5	7,548.10	90,577.22
6	7,699.06	92,388.76
7	7,853.04	94,236.54

Proposed

**2012 CITY OF LIBERTY LAKE  
SALARY SCHEDULES  
Public Safety**

**Police Records Clerk**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	18.62	38,729.60
2	18.99	39,499.20
3	19.37	40,289.60
4	19.76	41,100.80
5	20.16	41,932.80
6	20.56	42,764.80
7	20.97	43,617.60

**Police Officers I**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	18.76	40,521.60
2	19.14	41,342.40
3	19.52	42,163.20
4	19.91	43,005.60
5	20.31	43,869.60
6	20.72	44,755.20
7	21.13	45,640.80

**Police Officers II**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	24.46	52,833.60
2	24.95	53,892.00
3	25.45	54,972.00
4	25.96	56,073.60
5	26.48	57,196.80
6	27.01	58,341.60
7	27.55	59,508.00

**Police Officers III**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	26.12	56,419.20
2	26.64	57,542.40
3	27.17	58,687.20
4	27.71	59,853.60
5	28.26	61,041.60
6	28.83	62,272.80
7	29.41	63,525.60

**Police Sergeant**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	30.64	66,182.40
2	31.25	67,500.00
3	31.88	68,860.80
4	32.52	70,243.20
5	33.17	71,647.20
6	33.83	73,072.80
7	34.51	74,541.60

**Police Detective**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	33.75	72,900.00
2	34.43	74,368.80
3	35.12	75,859.20
4	35.82	77,371.20
5	36.54	78,926.40
6	37.27	80,503.20
7	38.02	82,123.20

**Chief of Police**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	7,277.66	87,331.95
2	7,426.19	89,114.23
3	7,574.71	90,896.51
4	7,726.20	92,714.44
5	7,880.73	94,568.73
6	8,038.34	96,460.11
7	8,199.11	98,389.31

Proposed

**2012 CITY OF LIBERTY LAKE  
SALARY SCHEDULES  
Planning & Building Services**

**Administrative Assistant**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	17.02	35,401.60
2	17.36	36,108.80
3	17.71	36,836.80
4	18.06	37,564.80
5	18.42	38,313.60
6	18.79	39,083.20
7	19.17	39,873.60

**Project Planner**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	22.33	46,440.16
2	22.77	47,361.60
3	23.23	48,318.40
4	23.69	49,275.20
5	24.16	50,252.80
6	24.64	51,251.20
7	25.13	52,270.40

**Chief Building Inspector**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	27.74	57,699.20
2	28.29	58,843.20
3	28.86	60,028.80
4	29.44	61,235.20
5	30.03	62,462.40
6	30.63	63,710.40
7	31.24	64,979.20

**Planning & Building Services Manager**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	4,883.32	58,599.78
2	4,980.98	59,771.78
3	5,080.60	60,967.21
4	5,182.21	62,186.56
5	5,285.86	63,430.29
6	5,391.57	64,698.89
7	5,499.41	65,992.87



Proposed

**2012 CITY OF LIBERTY LAKE  
SALARY SCHEDULES  
Municipal Library**

**Library Page**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	9.32	19,385.60
2	9.51	19,780.80
3	9.70	20,176.00
4	9.89	20,571.20
5	10.09	20,987.20
6	10.29	21,403.20
7	10.50	21,840.00

**Library Clerk**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	11.58	24,086.40
2	11.81	24,564.80
3	12.05	25,064.00
4	12.29	25,563.20
5	12.54	26,083.20
6	12.79	26,603.20
7	13.06	27,164.80

**Library Technician I**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	12.86	26,748.80
2	13.12	27,289.60
3	13.38	27,830.40
4	13.65	28,392.00
5	13.92	28,953.60
6	14.20	29,536.00
7	14.48	30,118.40

**Circulation Supervisor/Library Tech II**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	13.75	28,600.00
2	14.03	29,182.40
3	14.31	29,764.80
4	14.60	30,368.00
5	14.89	30,971.20
6	15.19	31,595.20
7	15.49	32,219.20

**Library Technical Specialist**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	14.59	30,347.20
2	14.88	30,950.40
3	15.18	31,574.40
4	15.48	32,198.40
5	15.79	32,843.20
6	16.11	33,508.80
7	16.43	34,174.40

**Library Associate**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	15.70	32,656.00
2	16.01	33,300.80
3	16.33	33,966.40
4	16.66	34,652.80
5	16.99	35,339.20
6	17.33	36,046.40
7	17.68	36,774.40

**Librarian**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	19.54	40,643.20
2	19.93	41,454.40
3	20.33	42,286.40
4	20.74	43,139.20
5	21.15	43,992.00
6	21.57	44,865.60
7	22.00	45,760.00

**Director of Library Services**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	4,714.67	56,576.00
2	4,808.96	57,707.52
3	4,905.14	58,861.67
4	5,003.24	60,038.90
5	5,103.31	61,239.68
6	5,205.37	62,464.48
7	5,309.48	63,713.77

Proposed

**2012 CITY OF LIBERTY LAKE  
SALARY SCHEDULES  
Parks & Recreation**

**Seasonal Staff**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	9.04	18,803.20
2	9.22	19,177.60
3	9.40	19,552.00
4	9.59	19,947.20
5	9.78	20,342.40
6	9.98	20,758.40
7	10.18	21,174.40

**Recreational Staff-Lead**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	10.00	20,800.00
2	10.20	21,216.00
3	10.40	21,632.00
4	10.61	22,068.80
5	10.82	22,505.60
6	11.04	22,963.20
7	11.26	23,420.80

**Recreational Staff-Counselors**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	9.04	18,803.20
2	9.22	19,177.60
3	9.40	19,552.00
4	9.59	19,947.20
5	9.78	20,342.40
6	9.98	20,758.40
7	10.18	21,174.40

**Parks & Recreation Coordinator**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	4,042.00	48,504.04
2	4,122.84	49,474.12
3	4,205.30	50,463.60
4	4,289.41	51,472.88
5	4,375.19	52,502.33
6	4,462.70	53,552.38
7	4,551.95	54,623.43

**Golf Professional**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	4,189.47	50,273.60
2	4,273.26	51,279.07
3	4,358.72	52,304.65
4	4,445.90	53,350.75
5	4,534.81	54,417.76
6	4,625.51	55,506.12
7	4,718.02	56,616.24

**Parks and Open Space Superintendent**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	24.53	51,022.40
2	25.02	52,041.60
3	25.52	53,081.60
4	26.03	54,142.40
5	26.55	55,224.00
6	27.08	56,326.40
7	27.62	57,449.60

Proposed

**2012 CITY OF LIBERTY LAKE  
SALARY SCHEDULES  
Public Works**

**Seasonal Staff**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	9.16	19,052.80
2	9.34	19,427.20
3	9.53	19,822.40
4	9.72	20,217.60
5	9.91	20,612.80
6	10.11	21,028.80
7	10.31	21,444.80

**Facilities Technician**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	13.47	28,017.60
2	13.74	28,577.95
3	14.01	29,149.51
4	14.29	29,732.50
5	14.58	30,327.15
6	14.87	30,933.69
7	15.17	31,552.37

**Crew Supervisor/Equipment Maint Tech**

<u>Step</u>	<u>Hourly</u>	<u>Annually</u>
1	17.49	36,379.20
2	17.84	37,107.20
3	18.20	37,856.00
4	18.56	38,604.80
5	18.93	39,374.40
6	19.31	40,164.80
7	19.70	40,976.00

**City Engineer**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	6,426.70	77,120.45
2	6,555.24	78,662.86
3	6,686.34	80,236.12
4	6,820.07	81,840.84
5	6,956.47	83,477.66
6	7,095.60	85,147.21
7	7,237.51	86,850.15

**Community Development Director**

<u>Step</u>	<u>Monthly</u>	<u>Annually</u>
1	7,176.52	86,118.23
2	7,322.98	87,875.74
3	7,472.43	89,669.13
4	7,624.93	91,499.11
5	7,780.54	93,366.44
6	7,939.32	95,271.88
7	8,101.35	97,216.20

# *City of Liberty Lake*



## Community Vision Statement

The Liberty Lake community will maintain an environment that preserves and enhances natural surroundings through the harmony of planned architectural design and green space. Our community will achieve its quality of life by creating a safe, friendly environment in which community involvement promotes recreational opportunities and civic pride. Liberty Lake encourages and supports leading-edge technology and a progressive business environment, which ensures a diverse, prosperous and financially secure community.

## Mission Statement

Provide services with integrity by developing a partnership with residents and businesses, which focuses on quality of life, environment, and economic vitality.

# *City of Liberty Lake*



## Elected Officials

Wendy Van Orman  
David Crump  
Susan Schuler  
Josh Beckett  
Odin Langford  
Judi Owens  
Ryan Romney  
Cristella Kaminskas

Mayor  
Mayor Pro Tem  
Council Member  
Council Member  
Council Member  
Council Member  
Council Member  
Council Member

Document prepared by:  
RJ Stevenson, Finance Director  
Ann Marie Gale, City Treasurer  
Ann Swenson, City Clerk  
Eleanor Folsom, Accounting Technician

**City of Liberty Lake Planning Commission:** is the advisory committee which studies and makes recommendations to the Mayor and City Council for Liberty Lake's future growth through continued review of the City's comprehensive land use plan, zoning code (or development regulations), shoreline management, environmental protection, transportation system, capital improvements and other matters as directed by the City Council. Members of the Planning Commission shall be nominated by the Mayor and confirmed by a majority vote of at least four (4) members of the City Council. Planning Commissioners shall be selected without respect to political affiliations and shall serve without compensation. The Planning Commission shall consist of seven (7) members. At least, five (5) members shall reside within the City of Liberty Lake. The terms for the initial Commissioners shall be two (2) one (1) year terms, two (2) two (2) year terms and three (3) three (3) year terms. The initial members and their terms shall be decided by the Mayor and confirmed by the City Council. Subsequent terms shall be for a three (3) year period. Terms shall expire on the thirty-first day of December.

**Civil Service Commission:** was established for the City Police Department to be operated and governed in accordance with RCW Chapter 41.12. Employees subject to civil service shall include all full-time employees of the police department including the Chief of Police. The Civil Service Commission is composed of three (3) persons. No person shall be appointed to the Commission who is not a citizen of the United States, a resident of the City of Liberty Lake for at least three (3) years preceding appointment, and an elector of Spokane County. At the time of appointment, not more than two (2) Commissioners shall be adherents of the same political party. The Commissioners shall be appointed by the Mayor. The term for each Commissioner shall be six (6) years. The initial members shall be appointed as follows: one (1) for two (2) years; one (1) for four (4) years; and one (1) for six (6) years. In the event a Commissioner shall resign, become disqualified or removed for cause, the newly-appointed member shall complete the unexpired term. Two (2) members shall constitute a quorum. Members shall serve without compensation. The City Council shall budget for the reasonable expenses of the Commission.

**Liberty Lake Library Board of Trustees:** is authorized to adopt bylaws, rules, and regulations for the guidance of the Board of Trustees and for the use of the Liberty Lake Public Library. The Board makes recommendations to the City Council concerning functions, authority, compensation and duties of the City Librarian, annually submits to the City Council a budget containing detailed estimates of the amount of money necessary for the library for the ensuing year, and performs any and all other acts necessary for the orderly and efficient management and control of the library. The Liberty Lake Library Board of Trustees is comprised of five (5) individuals appointed by the Mayor and confirmed by the City Council. The first appointments to the Board of Trustees shall be for a term of one (1), two (2), three (3), four (4) and five (5) years, respectively. Thereafter, a Trustee shall be appointed annually to serve a term of five (5) years. No person shall be appointed to the Board of Trustees for more than two (2) consecutive terms. A Board member after serving two (2) consecutive terms may apply and receive appointment to a vacated seat. No member of the Board of Trustees shall be paid a salary or other compensation for services as trustee.

**Liberty Lake Public Arts Commission:** is responsible for advising the City Council with respect to all aspects of planning, programming, procurement, installation, operations, and maintenance of public art projects and artworks. The Commission consists of five (5) voting members and will work in conjunction with the Planning Commission on public art projects and proposals to be located in City-owned parks, open space, right-of-ways, or facilities.

**Liberty Lake Salary Commission:** sets the salaries of the Mayor and City Council of the City of Liberty Lake. The Liberty Lake Salary Commission shall be composed of three members appointed by the Mayor with confirmation by the City Council. No member shall be an officer, official, or employee of the City of Liberty Lake or any of his or her immediate family members. Regular terms of office for Liberty Lake Salary Commissioners are four-year staggered terms without compensation. Two members shall be appointed for a period of four years; and one member shall be appointed for two years.

**Liberty Lake Youth Commission:** is a student advisory council consisting of nine (9) members who shall be appointed by the Mayor and confirmed by the City Council. The Board members, at the time of appointment, shall be enrolled in grades 8 through 12, and reside within the boundaries of the Central Valley School District during the member's term. A minimum of six (6) of the Board's members shall reside in the City of Liberty Lake. Each member shall serve a term of two years, with the exception of persons appointed during their senior year, in which instance such person shall serve a term of one year. Term of office shall run from September 1<sup>st</sup> to August 31<sup>st</sup> of each consecutive calendar year.

### **City of Liberty Lake Planning Commission:**

#### **Full Time Members - Voting**

**Daniel Dunne** (City Resident) - Commission Chair (2011)  
Term Expiration: 12/31/2012

**Sheila Bell** (City Resident)- Commission Vice-Chair (2011)  
Term Expiration: 12/31/2013

**Garrett Hall** (City Resident)  
Term Expiration: 12/31/2014

**Larry Laux** (City Resident)  
Term Expiration: 12/31/2014

**Tom Huff** (City Resident)  
Term Expiration: 12/31/2014

**Robert Moore** (City Resident)  
Term Expiration: 12/31/2014

**Frank Raney** (City Resident)  
Term Expiration: 12/31/2012

### **Liberty Lake Library Board of Trustees:**

Mary Ellen Steen  
Term Expiration: 2015

Bob Gamble  
Term Expiration: 2016

Linda Dockrey  
Term Expiration: 2011

John Loucks  
Term Expiration: 2012

Jon Seubert  
Term Expiration: 2013

### **Liberty Lake Salary Commission:**

Donald E. Millikan  
Term Expiration: January, 2014

Peggy Self  
Term Expiration: January, 2014

Wadie Elaimy  
Term Expiration: January, 2012

### **Liberty Lake Youth Commission:**

Andrew Schutts – Chair (1<sup>st</sup> Year)  
Penny Zhang – Vice Chair (1<sup>st</sup> Year)  
Mark Beck – Secretary (1<sup>st</sup> Year)  
Andy Wiggins – Treasurer (2<sup>nd</sup> Year)  
Michael Sattler – Public Relations (1<sup>st</sup> year)  
Holly Shaarbaf – Hospitality Coordinator (2<sup>nd</sup> year)  
Jason Stockdale – Event Coordinator (1<sup>st</sup> year)  
Aleigha Rankin – Archivist (2<sup>nd</sup> year)  
Hailey Reneau – Medial Coordinator (1<sup>st</sup> year)  
John Schutts – Contact Officer (1<sup>st</sup> year)

Other members:  
Brett Busch  
Matt Busch  
Danielle Mertens  
Seth Henning  
Josiah Brubaker



# Budget Guide

## **Budget Process**

### **Purpose**

The City of Liberty Lake's budget seeks to achieve the four basic purposes:

1. Policy Document: The City's budget process is conducted in a manner that allows the City's policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. The budget process also facilitates the evaluation of the City programs by providing a means to measure the financial activities of the departments.
2. Operational Guide: The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.
3. Financial Plan: The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget takes into account unforeseen contingencies and provides a process for periodic adjustments.
4. Communications Medium: The budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. It also provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

### **Process**

The City of Liberty Lake operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and are either based on need, emerging issues, Council goals, and available resources.

The budget process begins in late spring/early summer with departments preparing requests for new staff, programs, or significant increases to their current year budget that will address emerging issues and other operational needs. The Administrative Services Manager and Community Development Director conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new

programs or services. The department managers enter their budget requests into the City's accounting software system. A complete proposed budget is presented to the Mayor in September. The Mayor reviews the budget in detail and develops a preliminary budget recommendation. The Finance Committee is consulted continually throughout the process.

As mandated by RCW 35.33, the Mayor is required to submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in October/November. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final budget as adopted is published, distributed, and made available to the public.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by Administrative Services to ensure that funds are within the approved budget. Administrative Services provides quarterly financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

## **Basis of Accounting and Budgeting**

### **Basis of Presentation: Fund Accounting**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City uses twenty (20) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Liberty Lake:

### **Governmental Fund Types**

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of Liberty Lake:

### **General Fund**

The general fund is the primary operating fund of the City of Liberty Lake. It accounts for all financial resources and transactions, except those required or elected to be accounted for in other funds.

#### Special Revenue Funds

Special Revenue Funds account for revenues that are legally restricted or designed to finance particular activities of the City as required by law or administrative regulation.

#### Debt Service Funds

Debt Service Funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

#### Capital Project Funds

Capital Project Funds account for financial resources which are designated for the acquisition, major construction or renovation of general government capital projects. Such projects add value to the community and to a government's physical assets or significantly increase the useful life of a facility.

### **Proprietary Fund Types**

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category:

#### Enterprise Funds

Enterprise Funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The City's golf course, Trailhead, utilizes this fund as defined above.

#### Internal Service Fund

The City uses this fund on a cost-reimbursement basis for unemployment claims.

### **Basis of Accounting**

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

In accordance with state law, the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

## **Budgets and Budgetary Accounting**

The City adopts annual appropriated budgets for the following funds:

General, Street Light Utility, Streets, Tourism Promotion, Tourism Promotion Area, Restricted Reserve, G.O. Bonds, LGTO Redemption Note (1.8), City LL Land LGTO Bond, City Hall LGTO Bond, Capital Projects, Special Capital Projects, Street Capital Projects, Outlet Trail Project, Pedestrian/Bicycle Bridge, Harvard Road Mitigation, Municipal Library Capital, Stormwater Utility, Golf Course, and Unemployment.

These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

## **Financial Policies**

### **Adoption of Policies**

The City Council adopted a comprehensive set of Financial Management Policies on June 18, 2002 and amended the Financial Management Policies on May 4, 2010. These policies address general budget, accounting, revenue and receivables, expenditures and payables, debt management, purchasing, capital improvement plan, grants, and reserves. Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The City of Liberty Lake is accountable to its citizens for the use of public dollars.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

### **Reserve Fund Policy**

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Prudent use of reserve funds enable the City to defray future costs, take advantage of matching funds, and other beneficial (but limited) opportunities.

Reserve funds provide the City with the ability to exercise flexible financial planning in developing future capital projects. Reserve funds are necessary to enable the City to deal with unforeseen emergencies.

The balance in the reserve fund shall generally be maintained at fifteen percent (15%) of the General Fund's projected or actual, if known, operating revenues for the fiscal year.

### **Cash Management and Investment Policy**

Careful financial control of the City's daily operations is an important part of the City's overall fiscal management program. Achieving adequate cash management and investment control requires sound financial planning to ensure that sufficient revenues are available to meet the current expenditures of any one operating period. Once steps are taken to ensure that the City maintains a protected cash position in its daily operations, it is to the municipality's advantage to prudently invest idle funds until such time as they are required to make expenditures.

- The City's idle cash will be invested on a continuous basis in accordance with the City's adopted investment policies (see Resolution 02-046 defining the City's formal investment policy).
- The City will invest all funds (in excess of current requirements) based upon the following order of priority: 1) Safety; 2) Liquidity; and 3) Return on Investment.
- Investments shall not be made for the purposes of speculation.
- The City is prohibited from investing in derivative financial instruments.

All investments of the City of Liberty Lake must be made in compliance with Federal and State law and in accordance with applicable legal interpretations. Funds of the City will be invested in accordance with the current version of the Revised Code of Washington (RCW), the BARS manual, these policies and written administrative procedures. The City of Liberty Lake is empowered to invest in certain types of securities as detailed in RCW 35A.40.050 and RCW 35.39.030. Among the authorized investments are:

1. Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified public depositories.
  2. United States bonds and certificates of indebtedness.
  3. Bonds or warrants of the State of Washington.
  4. State of Washington Local Government Investment Pool.
  5. Its own bonds or warrants of a local improvement district which are with the protection of the local improvement guaranty fund law.
- Proper security measures will be taken to safeguard investments. The City's designated banking institution will provide adequate collateral to insure City funds.
  - It is the policy of the City to diversify the investment portfolio to the extent necessary to maximize the return on investment while minimizing the risk of loss and to retain sufficient liquidity to meet cash flow obligations.
  - To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than four years from the date of purchase.
  - An analysis of the City's cash position will be prepared at regular intervals throughout the fiscal year.
  - Administrative Services will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments. Securities will be bought and sold to obtain market yield through both transaction gains and interest earnings when the option is available.
  - The City Treasurer is the Investment Officer of the city and is authorized to invest city funds in accordance with Resolution No. 02-046. The City Treasurer may buy and sell investments between funds to meet monthly cash flow requirements. Earned interest on investments shall be credited to the fund holding ownership of the investment at the time the interest is earned.
  - The City Treasurer shall submit a monthly report of investment holdings to the Mayor and the Finance Committee. The City Council will be provided with quarterly reports on the City's investment strategy and performance.
  - Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
  - The City of Liberty Lake will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

## **Purchasing Policy**

The City of Liberty Lake currently uses a purchase order system for operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with state mandated purchasing practices, such as small works roster and bidding requirements.

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration.

## **General Revenue Policies**

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to the City Council shall be conservative.
3. The City will estimate its annual revenues by an objective, analytical process using best practices as defined by the Government Finance Officers Association.
4. Administrative Services will project revenues for the next four years and will update this projection annually. Administrative Services will annually review and make available to the Finance Committee an analysis of each potential major revenue source.
5. The City will charge user fees for various services when it is appropriate and permitted by law. Unless set by RCW, user fees and charges will be established and maintained at the discretion of the City Council. It is the policy of the City Council that fees will generally be set at a level related to the cost of providing the services. The City will review user fees at least every three years to adjust for the effects of inflation and other factors as appropriate.
6. The City will set fees and user charges for each enterprise fund, such as the Golf Course, at a level that fully supports the total direct and indirect cost of the activity. The proposed rates shall also take into account debt service coverage commitments made by the City for the particular enterprise fund.

## **General Expenditure Policies**



Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

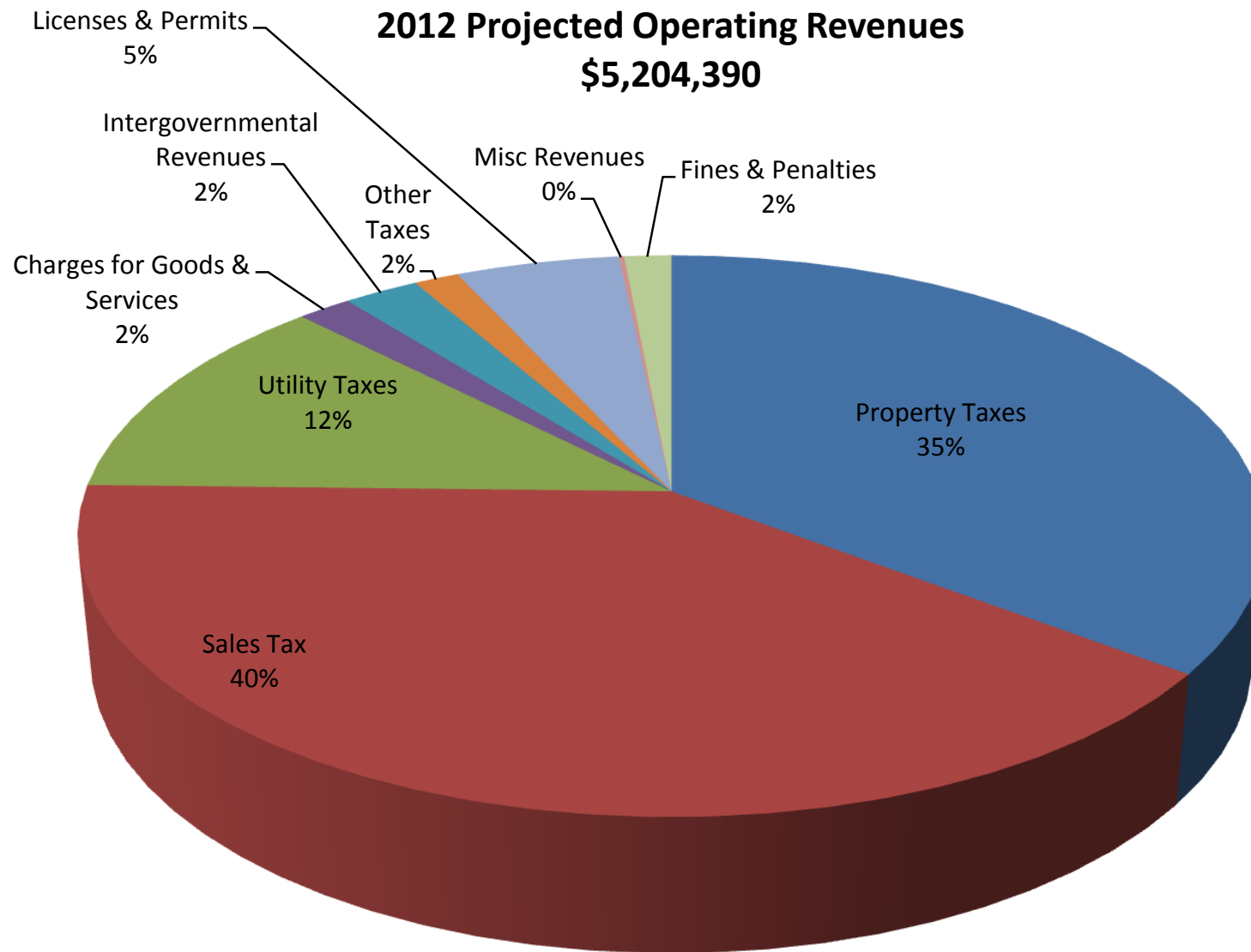
1. Expenditures approved by the City Council define the City's spending limits for the upcoming fiscal year. The City will maintain an operating philosophy of cost control and responsible financial management.
2. Budgeted annual expenditures will be maintained within the limitations of annual revenues.
3. The City will maintain expenditure categories according to state statute and administrative regulation.
4. Services will parallel and adjust to the City's inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long-term expansion of core services will be limited to the anticipated increase of those sources.
5. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, or fee increases. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.
6. Long-term debt or bond financing shall not be used to finance current operating expenditures.
7. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.
8. All compensation planning and collective bargaining will focus on the total cost of compensation which includes direct salary, health care benefits, retirement contributions, and other benefits which are a cost to the City.
9. Periodic comparisons of service delivery will be made to ensure that quality services are provided to the citizens of Liberty Lake at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective by the Mayor shall be reduced in scope or eliminated.

**Financial Communication**

The City will continue to provide reports on the budget status to the Council, City departments, and citizens. Quarterly summary reports will be provided to the City Council for review and posted on the City's web site for citizens viewing.

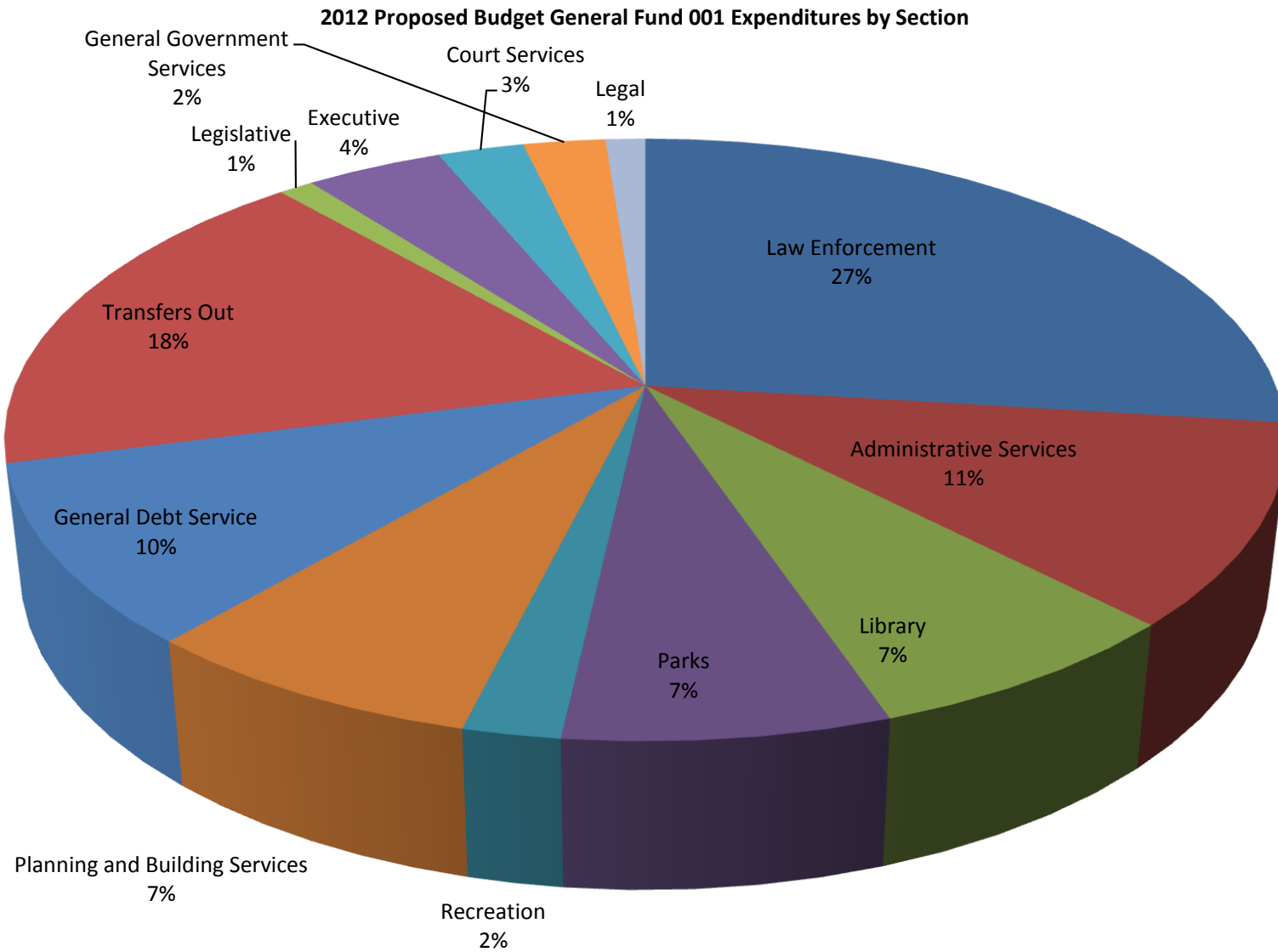
**City of Liberty Lake**  
**2012 Budget Summary By Revenue**

001	General Fund	2008	2009	2010	2011	2012
		Actual	Actual	Actual	Budgeted	Adopted
	310 Taxes	3,834,444.73	3,576,343.17	3,507,375.16	4,448,952.00	4,551,250.00
	320 Licenses & Permits	520,283.30	227,898.72	342,108.36	241,000.00	266,100.00
	330 Intergovernmental	131,001.80	286,378.80	657,036.06	129,182.00	122,257.00
	340 Charges for Services	169,835.86	85,530.28	131,401.31	86,500.00	88,050.00
	350 Fines and Forfeitures	67,039.13	72,508.59	73,678.28	74,150.00	76,350.00
	360 Miscellaneous Revenue	56,525.35	24,722.64	19,004.35	8,268.00	8,568.00
	380 Non-Revenue	77,591.73	86,446.42	83,548.22	79,090.00	91,815.00
	390 Operational Transfers	79,241.29	-	107,926.96	27,500.00	27,500.00
Total General Fund		4,935,963.19	4,359,828.62	4,922,078.70	5,094,642.00	5,231,890.00
		2008	2009	2010	2011	2012
		Actual	Actual	Actual	Budgeted	Adopted
	101 Municipal Library (Now in General Fund)	435,117.78	454,748.67	440,261.47	-	-
	102 Street Light Utility Fund (closed)	30,250.64	20,000.00	18,155.86	-	-
	110 Street Fund	707,099.46	546,189.88	660,684.33	880,726.00	814,005.00
	115 Tourism Promotion Fund	41,313.19	36,189.06	38,591.20	30,400.00	30,400.00
	117 Tourism Promotion Area (TPA)	26,495.50	21,387.14	23,528.02	25,050.00	50,050.00
	120 Restricted Reserve	102,161.32	14,001.16	3,279.09	3,300.00	2,500.00
	211 LTGO Bonds 2002	64,351.11	63,107.50	66,802.50	65,610.00	63,983.00
	212 LTGO Redemption Note (1.8)	134,504.33	168,097.51	168,097.51	168,112.00	168,112.00
	214 City Land LTGO Bond Fund	159,683.40	161,519.80	161,519.80	161,521.00	161,521.00
	310 Capital Projects Fund	229,747.63	166,850.43	160,008.10	150,750.00	140,750.00
	311 Special Capital Projects Fund	218,915.59	166,659.97	156,244.07	150,750.00	140,750.00
	312 Street Capital Projects Fund	14,808.05	173,956.98	176,886.69	550,700.00	276,700.00
	315 Outlet Trail Project Fund	200.62	68.42	28.86	100.00	100.00
	317 Pedestrian/Bicycle Bridge Fund	726.70	39.29	15.96	100.00	100.00
	320 Harvard Road Mitigation Fund	202,726.86	40,422.43	81,930.83	36,300.00	36,300.00
	330 Library Capital Fund	19,286.26	-	106,811.72	25.00	50,025.00
	334 Police Capital Fund (Software)					130,000.00
	340 City Hall LTGO Bond Fund	108,084.20	108,084.20	108,084.20	108,086.00	108,086.00
	410 Stormwater Utility Fund	47,091.71	59,953.21	59,392.15	55,350.00	59,350.00
	420 Golf Operations Fund	455,162.02	456,982.91	455,592.37	389,141.00	448,840.00
	501 Unemployment Fund	362.54	11,780.39	10,901.84	40,030.00	28,780.00
TOTAL REVENUES		7,934,052.10	7,029,867.57	7,818,895.27	7,910,693.00	7,942,242.00



**City of Liberty Lake**  
**2012 Budget Summary By Expenditures**

	2008	2009	2010	2011	2012
<b>001 General Fund</b>	Actual	Actual	Actual	Budgeted	Adopted
511 Legislative	88,585	73,388	54,896	65,743	49,683
513 Executive	62,920	38,724	36,931	62,829	206,383
514 Finance	459,549	532,513	473,451	555,761	563,154
515 Legal	43,200	48,000	48,422	48,000	60,000
519 Central Services	1,553,310	1,573,036	1,733,937	1,412,689	1,493,178
521 Law Enforcement	1,096,084	1,192,505	1,326,771	1,312,507	1,353,781
539 Animal Control	6,055	-	-	-	-
542 Street Utility	-	-	-	27,500	27,500
558 Community Development	407,248	417,241	318,785	284,148	374,247
572 Library	-	-	-	340,000	356,121
573 Community Art	9,000	-	-	-	-
574 Recreation	127,122	82,440	72,138	89,984	105,099
576 Parks	794,351	338,422	533,547	274,799	349,645
580 Non Expenditures	102,472	87,618	57,329	78,490	80,650
594 Capital	-	-	-	-	-
598 Municipal Court	127,030	127,583	104,481	145,000	130,000
<b>Total of General Fund</b>	<b>4,876,926</b>	<b>4,511,470</b>	<b>4,760,688</b>	<b>4,697,450</b>	<b>5,149,441</b>
	2008	2009	2010	2011	2012
<b>All Other Funds</b>	Actual	Actual	Actual	Budgeted	Adopted
101 Municipal Library (Now in General Fund)	450,197	431,759	477,334	-	-
102 Street Light Utility Fund (closed)	31,513	20,000	18,156	-	-
110 Street Fund	1,018,217	589,507	533,055	818,213	670,354
115 Tourism Promotion Fund	25,000	20,000	57,789	60,000	85,000
117 Tourism Promotion Area (TPA)	35,058	21,340	22,274	28,050	50,000
120 Restricted Reserve	-	-	160	-	-
211 LTGO Bonds 2002	64,353	63,108	66,803	65,610	63,983
212 LTGO Redemption Note (1.8)	168,401	168,098	168,098	168,112	168,112
214 City Land LTGO Bond Fund	161,520	161,520	161,520	161,521	161,521
310 Capital Projects Fund	1,535,432	79,986	156,290	33,111	50,000
311 Special Capital Projects Fund	969,830	90,544	156,290	33,110	50,000
312 Street Capital Projects Fund	3,239	-	-	314,000	-
315 Outlet Trail Project Fund	-	-	-	9,790	9,790
317 Pedestrian/Bicycle Bridge Fund	72,000	-	-	5,502	5,502
320 Harvard Road Mitigation Fund	539,675	-	-	-	-
330 Library Capital Fund	41,132	-	-	-	30,000
334 Police Capital Fund (Software)	-	-	-	-	-
340 City Hall LTGO Bond Fund	108,084	108,084	108,084	108,086	108,086
410 Stormwater Utility Fund	32,210	28,664	15,473	55,000	55,000
420 Golf Operations Fund	405,747	429,305	439,835	354,418	472,101
501 Unemployment Fund	1,516	7,075	21,356	40,000	28,780
<b>Total Expenditures for All Funds</b>	<b>10,540,050</b>	<b>6,730,459</b>	<b>7,163,203</b>	<b>6,951,973</b>	<b>7,157,670</b>



# General Fund

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**Legislative  
General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 20,625	20,875.00	21,000.00	21,000.00	0%
Benefits	1,684	1,730.96	1,743.00	1,743.00	0%
Supplies	73	450.36	1,500.00	1,500.00	0%
Services & Charges	43,240	18,719.96	33,500.00	15,940.00	-52%
Intergovernmental	7,767	10,119.77	8,000.00	9,500.00	19%
Capital Outlay	-	2,999.55	-	-	
<b>Legislative Total</b>	<b><u>\$ 73,388</u></b>	<b><u>\$ 54,896</u></b>	<b><u>\$ 65,743</u></b>	<b><u>\$ 49,683</u></b>	<b><u>-24%</u></b>

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**Notes**

**Services & Charges**

- 1 Includes mileage and travel reimbursement, legal notices, and registration.
- 2 \$2,100 included for a retreat in 2012.

**Intergovernmental**

- 1 Estimated election costs for voter registration in 2012.



## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE  
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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
511 10 10 00 Salaries & Wages-Council	21,000.00	20,875.00	21,000.00	19,233.90	21,000.00	0%	
010 Salaries and Wages	21,000.00	20,875.00	21,000.00	19,233.90	21,000.00	0%	
511 10 20 00 City Council SS/Medicare	1,607.00	1,597.35	0.00	0.00		0%	
511 10 20 01 City Council SS/Medicare	0.00	0.00	1,607.00	1,473.01	1,607.00	0%	
511 10 23 00 Labor & Industries	194.00	133.61	0.00	0.00		0%	
511 10 23 02 Labor & Industries	0.00	0.00	136.00	132.93	136.00	0%	
020 Personnel Benefits	1,801.00	1,730.96	1,743.00	1,605.94	1,743.00	0%	
511 10 31 00 Office/Operating Supplies	1,500.00	450.36	1,500.00	425.84	1,500.00	0%	
030 Supplies	1,500.00	450.36	1,500.00	425.84	1,500.00	0%	
511 10 41 00 Professional Services	12,400.00	4,637.13	15,300.00	389.84		-100%	
511 10 42 01 Postage	10,000.00	4,274.60	6,100.00	0.00		-100%	
511 10 43 00 Mileage/Travel	1,300.00	0.00	1,500.00	21.00	3,600.00	140%	
511 10 43 01 Travel - AWC Conference	1,200.00	368.72	0.00	0.00		0%	
511 10 49 00 Membership	8,000.00	0.00	0.00	0.00	4,740.00	0%	
511 30 44 00 Legal Notices	7,900.00	4,451.51	7,900.00	3,515.78	5,500.00	-30%	
511 40 49 00 Registration	2,700.00	4,988.00	2,700.00	800.00	2,100.00	-22%	
040 Services	43,500.00	18,719.96	33,500.00	4,726.62	15,940.00	-52%	
511 70 51 00 Election Costs	8,000.00	10,119.77	8,000.00	0.00	9,500.00	19%	
050 Intergovernmental Services and Othe	8,000.00	10,119.77	8,000.00	0.00	9,500.00	19%	
594 11 64 00 Furniture,Computers&Equip	0.00	2,999.55	0.00	0.00		0%	
060 Capital Outlays	0.00	2,999.55	0.00	0.00		0%	
511 Legislative	75,801.00	54,895.60	65,743.00	25,992.30	49,683.00	-24%	
<b>TOTAL EXPENDITURES:</b>	<b>75,801.00</b>	<b>54,895.60</b>	<b>65,743.00</b>	<b>25,992.30</b>	<b>49,683.00</b>	<b>-24%</b>	
FUND GAIN/LOSS:	-75,801.00	-54,895.60	-65,743.00	-25,992.30	-49,683.00		

**BUDGET COMPARISON FUND TOTALS**

CITY OF LIBERTY LAKE  
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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	75,801.00	54,895.60	65,743.00	25,992.30	49,683.00	-24%	
Total Revenues:	75,801.00	54,895.60	65,743.00	25,992.30	49,683.00	-24%	
FUNDS GAIN/LOSS:	-75,801.00	-54,895.60	-65,743.00	-25,992.30	-49,683.00		

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**Executive  
General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 9,000	\$ 9,000	\$ 9,000	\$ 130,000	1344%
Benefits	843	843	844	37,283	4317%
Supplies	3,058	1,745	3,100	3,100	0%
Services & Charges	25,824	24,921	49,385	35,500	-28%
Capital Outlay	-	422	500	500	
<b>Executive Total</b>	<b>\$ 38,724</b>	<b>\$ 36,931</b>	<b>\$ 62,829</b>	<b>\$ 206,383</b>	<b>228%</b>

**Notes**

**Salaries, Wages & Benefits**

- 1 Includes City Administrator Position

**Services & Charges**

- 1 Reduction in Economic Development costs

## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE  
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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
513 10 10 01 Mayor	9,000.00	9,000.00	9,000.00	6,750.00	9,000.00	0%	
513 10 10 02 City Administrator	0.00	0.00	0.00	0.00	121,000.00	0%	This is the AWC average salary for a city of Liberty Lake's size.
<b>010 Salaries and Wages</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>6,750.00</b>	<b>130,000.00</b>	<b>1344%</b>	
513 10 20 01 Social Security/Medicare	689.00	688.56	689.00	516.42	1,378.00	100%	Includes both Mayor and City Administrator
513 10 21 05 City Administrator Retirement	0.00	0.00	0.00	0.00	15,428.00	0%	Estimate only. Based upon Salary of 121K
513 10 22 04 City Administrator Medical/Life/LTD	0.00	0.00	0.00	0.00	19,957.00	0%	Estimate Only. Based upon Full Family Rate through AWC
513 10 23 01 Labor & Industries	222.00	154.44	0.00	0.00		0%	
513 10 23 02 Labor & Industries	0.00	0.00	155.00	152.28	520.00	235%	Includes both Mayor and City Administrator
<b>020 Personnel Benefits</b>	<b>911.00</b>	<b>843.00</b>	<b>844.00</b>	<b>668.70</b>	<b>37,283.00</b>	<b>4317%</b>	
513 10 31 00 Office/Operating Supplies	1,500.00	1,466.16	1,500.00	898.13	1,500.00	0%	
513 10 31 01 Event/Meeting Expenses	1,600.00	278.42	1,600.00	1,410.29	1,600.00	0%	
<b>030 Supplies</b>	<b>3,100.00</b>	<b>1,744.58</b>	<b>3,100.00</b>	<b>2,308.42</b>	<b>3,100.00</b>	<b>0%</b>	
513 10 41 00 Professional Services	8,000.00	9,098.67	8,000.00	2,215.40	4,000.00	-50%	Reduced by \$4k until more detail can be provided. This line item is based upon need for use. Fluctuates from year to year.
513 10 43 00 Travel-Lodging,Meals,Mileage	2,500.00	2,457.14	2,500.00	1,412.97	2,500.00	0%	
513 10 49 00 Dues,Subscriptions,Mbrships	500.00	344.00	500.00	348.00	2,000.00	300%	Would include membership to the Washington State City Managers Group as well as the International Group for the City Administrator/Manager.
513 40 49 00 Registration Fees	2,000.00	620.00	2,000.00	1,403.00	2,000.00	0%	
558 90 44 00 Econ. Dev. - Advertising	18,300.00	7,301.53	17,385.00	584.50	10,000.00	-42%	Reduced per Mayor
558 90 49 00 Econ. Dev. - Dues/memberships	20,000.00	5,100.00	19,000.00	10,100.00	15,000.00	-21%	reduced per Mayor
<b>040 Services</b>	<b>51,300.00</b>	<b>24,921.34</b>	<b>49,385.00</b>	<b>16,063.87</b>	<b>35,500.00</b>	<b>-28%</b>	
594 13 64 00 Furniture,Computers&Equip	0.00	421.81	500.00	0.00	500.00	0%	
<b>060 Capital Outlays</b>	<b>0.00</b>	<b>421.81</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0%</b>	
<b>513 Executive</b>	<b>64,311.00</b>	<b>36,930.73</b>	<b>62,829.00</b>	<b>25,790.99</b>	<b>206,383.00</b>	<b>228%</b>	

## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE  
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001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
<b>TOTAL EXPENDITURES:</b>	<b>64,311.00</b>	<b>36,930.73</b>	<b>62,829.00</b>	<b>25,790.99</b>	<b>206,383.00</b>	<b>228%</b>	
FUND GAIN/LOSS:	-64,311.00	-36,930.73	-62,829.00	-25,790.99	-206,383.00		

**BUDGET COMPARISON FUND TOTALS**

CITY OF LIBERTY LAKE  
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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	64,311.00	36,930.73	62,829.00	25,790.99	206,383.00	228%	
Total Revenues:	64,311.00	36,930.73	62,829.00	25,790.99	206,383.00	228%	
FUNDS GAIN/LOSS:	-64,311.00	-36,930.73	-62,829.00	-25,790.99	-206,383.00		

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**Legal Services**  
**General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Services & Charges	\$ 48,000	\$ 48,000	\$ 48,000	\$ 60,000	25%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Legal Services Total</b>	<b><u>\$ 48,000</u></b>	<b><u>\$ 48,000</u></b>	<b><u>\$ 48,000</u></b>	<b><u>\$ 60,000</u></b>	<b><u>25%</u></b>

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Notes

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**Services & Charges**

- 1 Increase in Attorney Contract.

## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE  
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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
515 21 41 00 City Attorney	48,000.00	48,000.00	48,000.00	36,000.00	60,000.00	25%	Per Mayor, New Contract proposed for 4 years
040 Services	48,000.00	48,000.00	48,000.00	36,000.00	60,000.00	25%	
594 15 64 00 Furniture,Computers&Equip	0.00	421.81	0.00	0.00		0%	
060 Capital Outlays	0.00	421.81	0.00	0.00		0%	
515 Legal Services	48,000.00	48,421.81	48,000.00	36,000.00	60,000.00	25%	
<b>TOTAL EXPENDITURES:</b>	<b>48,000.00</b>	<b>48,421.81</b>	<b>48,000.00</b>	<b>36,000.00</b>	<b>60,000.00</b>	<b>25%</b>	
FUND GAIN/LOSS:	-48,000.00	-48,421.81	-48,000.00	-36,000.00	-60,000.00		



**BUDGET COMPARISON FUND TOTALS**

CITY OF LIBERTY LAKE  
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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	48,000.00	48,421.81	48,000.00	36,000.00	60,000.00	25%	
Total Revenues:	48,000.00	48,421.81	48,000.00	36,000.00	60,000.00	25%	
FUNDS GAIN/LOSS:	-48,000.00	-48,421.81	-48,000.00	-36,000.00	-60,000.00		

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**Municipal Court  
General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Intergovernmental	<u>\$ 127,583</u>	<u>\$ 104,481</u>	<u>\$ 145,000</u>	<u>\$ 130,000</u>	<u>-10%</u>
<b>Municipal Court Total</b>	<b><u>\$ 127,583</u></b>	<b><u>\$ 104,481</u></b>	<b><u>\$ 145,000</u></b>	<b><u>\$ 130,000</u></b>	<b><u>-10%</u></b>

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
597 72 00 01 OP Trans To LLML Capital	0.00	0.00	0.00	0.00	50,000.00	0%	Transfer to Library Capital Fund 333
539 30 41 00 SCRAPs	14,512.00	12,892.31	15,000.00	10,530.00	15,000.00	0%	
562 00 41 00 Public Health - Project Access	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0%	
040 Services	24,512.00	22,892.31	25,000.00	20,530.00	25,000.00	0%	
531 70 51 00 Spokane Regional Clean Air Agency	14,843.00	13,958.00	13,930.00	13,930.00	13,767.00	-1%	Per letter dated 06/15/11. 1.12% decrease.
566 10 51 00 Alcoholism Treatment	1,800.00	1,808.33	1,709.00	1,429.97	1,709.00	0%	
586 00 00 01 State/Local Use Tax Remittal	4,000.00	2,649.95	4,000.00	2,134.75	3,000.00	-25%	
597 14 00 01 OP Trans-Unemployment Fund	39,000.00	1,094.18	40,000.00	0.00		-100%	Unemployment is now tracked per claim.
597 19 00 00 Debt Svc Transf G.C. Mo.	168,112.00	168,097.51	168,112.00	126,094.60	168,112.00	0%	
597 19 00 01 Debt Svc Trans - Golf Course	33,601.00	33,802.50	45,610.00	15,105.00	43,983.00	-4%	
597 19 00 02 Debt Svc Trans - Land LTGO Bond	161,520.00	161,519.80	161,521.00	80,759.90	161,521.00	0%	
597 19 00 03 Debt Svc Trans - CH LTGO Bonds	108,086.00	108,084.20	108,086.00	54,042.10	108,086.00	0%	
597 22 00 00 OP Trans To Police Capital	0.00	0.00	0.00	0.00	130,000.00	0%	Records Management System. Quote is in the range of 130K.
597 42 00 00 OP Trans To Streets	502,179.00	502,179.00	581,721.00	350,000.00	510,000.00	-12%	2012 Street Preservation Goals are 430K. Street Operations total is 875K with the goal included. Streets ii estimated to receive 150K for MVFT. Difference is transfer from General Fund. 10-10-11. This amount is reduced to 215K for Street Preservation.
597 42 00 01 Transfers-out Street Capital Fund	175,208.00	175,208.00	235,000.00	0.00	250,000.00	6%	Based upon Financial Forecast. 600k per year for five years is set aside for Street Capital Projects. This is outlined in the Capital Facilities / Improvements Plan. Another 100k is for Capital Improvemts to the Library. Total set aside for 5 years is 3.5 million. As of 10-10-2011, this amount is set at 250K for Streets Capital
597 44 00 00 OP Trans To Str Light	25,000.00	18,155.86	27,500.00	15,595.65	27,500.00	0%	
597 72 00 00 OP Trans To LLML	485,208.00	417,278.55	0.00	0.00		0%	
597 72 00 01 OP Trans To LLML Capital	106,786.00	106,786.00	0.00	0.00		0%	
598 14 51 00 Business License Bank/	500.00	422.78	500.00	348.48	500.00	0%	
050 Intergovernmental Services and Othe	1,825,843.00	1,711,044.66	1,387,689.00	659,440.45	1,418,178.00	2%	
519 General Government Services	1,850,355.00	1,733,936.97	1,412,689.00	679,970.45	1,493,178.00	6%	

## BUDGET COMPARISON FUND TOTALS

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001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
<b>TOTAL EXPENDITURES:</b>	<b>1,850,355.00</b>	<b>1,733,936.97</b>	<b>1,412,689.00</b>	<b>679,970.45</b>	<b>1,493,178.00</b>	<b>6%</b>	
FUND GAIN/LOSS:	-1,850,355.00	-1,733,936.97	-1,412,689.00	-679,970.45	-1,493,178.00		

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	1,850,355.00	1,733,936.97	1,412,689.00	679,970.45	1,493,178.00	6%	
Total Revenues:	1,850,355.00	1,733,936.97	1,412,689.00	679,970.45	1,493,178.00	6%	
FUNDS GAIN/LOSS:	-1,850,355.00	-1,733,936.97	-1,412,689.00	-679,970.45	-1,493,178.00		

# City of Liberty Lake Administrative Services

## **Mission Statement**

The overall mission of Administrative Services is to provide efficient, effective administrative and financial support services to the public, mayor, city council, and city staff and to protect and maximize the use of city resources for the good of the community. Administrative Services is committed to:

- providing quality services to residents,
- maintaining the city's financial records in accordance with state auditing guidelines,
- developing and maintaining effective and efficient financial planning, reporting and central support systems,
- implementing integrated technological advancements into city operations allowing for increased efficiency and productivity, and
- promoting short and long range goals to achieve excellence in the delivery of public services.

## **Description**

### **Administrative Services Duties:**

- Accounts Payable/Receivable
- Contracts and Grant Administration
- Budget preparation and Financial Reporting
- Payroll
- Debt Service
- Cash and Investment management
- Liability and Property Insurance
- IT & Telecommunications
- Purchasing
- State Audit
- Records Management
- Codification services
- Staff training
- Public information source

## **Major 2012 Goals**

- Continue making City financial information readily available on the City's Web site.
- Look for opportunities to increase the City's revenue stream through grants.
- Continue to maintain accuracy in responding and documenting City financial transactions.
- Continue to stay abreast of current updates in risk management, healthcare, and workers compensation issues.
- Continue to cross-train employees.
- Provide financial analysis and reports for Mayor, City Council, and managerial decision making.
- Update financial policies and procedures and submit to council for adoption as needed.
- Continue developing the citywide performance measurement system to ensure reports are a useful management tool.
- Focus on quality customer service in all telephone and personal contact with community members.
- Continue professional development of Administrative Services personnel by active participation in professional associations and training activities.
- Prepare a budget document in accordance with GFOA standards.
- Develop a Well City Plan in coordination with AWC and apply for the AWC Wellness Award.
- Start an in-depth review of City Budget and finances and present this information in a workshop that includes Staff, Council, and Citizens.

## **2011 Key Performance Measurements Outcomes**

<b>Desired Performance</b>	<b>Standard</b>	<b>Measures</b>	<b>Outcomes</b>
Accurately account for revenues and invest cash to the best advantage of the City.	Cash balanced at the end of every month	100%	100%
Adequate internal control policies and procedures and accurate timely annual financial report.	Unqualified audit report on the City of Liberty Lake Annual Financial Report	100%	100%

Develop budget and prepare budget amendments on a periodic and timely basis.	WFOA Distinguished Budget Award	100%	100% Received the GFOA Distinguished Budget Presentation Report
Ensure City Council Minutes are distributed in timely manner to the public, Mayor, and City Council.	Minutes complete by the following City Council meeting.	100%	100%
Quality customer service in all telephone and personal contact with community members.	Positive community feedback.	100%	100%

### 2012 Key Performance Measurements

Desired Performance	Standard	Measures
Accurately account for revenues and invest cash to the best advantage of the City.	Cash balanced at the end of every month	100%
Adequate internal control policies and procedures and accurate timely annual financial report.	Unqualified audit report on the City of Liberty Lake Annual Financial Report	100%
Develop budget and prepare budget amendments on a periodic and timely basis.	WFOA Distinguished Budget Award	100%



Ensure City Council Minutes are distributed in timely manner to the public, Mayor, and City Council.	Minutes complete by the following City Council meeting.	100%
Quality customer service in all telephone and personal contact with community members.	Positive community feedback.	100%
Develop a Well City Program according to the guidelines set by AWC	Approval from Council, matching funds established, and regular participation from Legislative, Administrative, and City Staff	100%

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**Administrative Services**  
**General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	206,983.14	205,749.27	228,685.00	237,873.00	4%
Benefits	89,161.13	100,063.64	108,443.00	110,226.00	2%
Supplies	13,317.15	13,210.75	22,500.00	16,500.00	-27%
Services & Charges	190,774.26	152,033.86	186,133.00	195,555.00	5%
Capital Outlay	32,277.00	2,393.44	10,000.00	3,000.00	-70%
<b>Administrative Services Total</b>	<b><u>\$ 532,513</u></b>	<b><u>\$ 473,451</u></b>	<b><u>\$ 555,761</u></b>	<b><u>\$ 563,154</u></b>	<b><u>1%</u></b>

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**Notes**

**Salaries & Wages**

- 1 2% Merit Increase and changes in Staffing for 2012.

**Supplies**

- 1 Administrative office operating supplies reduced further based on needs.

**Services & Charges**

- 1 Increased training budget line item.
- 2 Reduced other services based upon 2011 Actual.

**Capital Outlays**

- 1 Reduced Capital Outlay only for possible technology equipment

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
514 22 10 00 Treasurer	48,065.00	48,200.72	49,026.00	44,496.77	50,004.00	2%	
514 22 10 01 Treasurer Overtime	300.00	99.20	300.00	34.26	100.00	-67%	
514 23 10 01 City Clerk	47,051.00	47,094.83	0.00	0.00		0%	
514 23 10 06 Salaries & Wages-Administrative	0.00	0.00	174,829.00	141,294.64	187,269.00	7%	
514 23 10 07 Administrative Svcs Manager	58,601.00	58,599.84	0.00	0.00		0%	
514 23 10 08 Administrative Assistant	33,702.00	16,809.57	0.00	0.00		0%	
514 23 10 09 Overtime	4,530.00	141.04	4,530.00	315.98	500.00	-89%	
514 23 10 10 Accounting Technician	20,800.00	34,804.07	0.00	0.00		0%	
<b>010 Salaries and Wages</b>	<b>213,049.00</b>	<b>205,749.27</b>	<b>228,685.00</b>	<b>186,141.65</b>	<b>237,873.00</b>	<b>4%</b>	
514 22 20 00 Treasurer -Medicare	702.00	700.39	0.00	0.00		0%	
514 22 20 01 Treasurer -Medicare	0.00	0.00	716.00	651.80	727.00	2%	
514 22 21 00 PERS/401a Retirement Treasurer	6,168.00	6,158.29	0.00	0.00		0%	
514 22 21 05 Retirement-Treasurer	0.00	0.00	6,290.00	5,731.57	6,376.00	1%	
514 22 22 00 Medical/Life/LTD Treasurer	12,632.00	12,684.59	0.00	0.00		0%	
514 22 22 04 Medical/Life/LTD Treasurer	0.00	0.00	13,823.00	12,670.57	15,139.00	10%	
514 22 23 00 Labor & Industries Treasurer	320.00	200.29	0.00	0.00		0%	
514 22 23 01 Treasurer OT L&I	0.00	0.00	0.00	0.00		0%	
514 22 23 02 Labor & Industries Treasurer	0.00	0.00	224.00	198.92	300.00	34%	
514 22 28 05 HRA VEBA Treasurer	800.00	800.00	0.00	0.00		0%	
514 23 20 01 Medicare-Administrative Services	682.24	682.84	2,601.00	2,057.08	2,723.00	5%	
514 23 20 07 Admin Svc Manager - Medicare	849.79	849.98	0.00	0.00		0%	
514 23 20 08 Admin Asst - Medicare	488.68	243.77	0.00	0.00		0%	
514 23 20 09 Overtime - Medicare	65.69	2.07	0.00	0.00		0%	
514 23 20 10 Acctg Tech - Medicare	301.60	504.53	0.00	0.00		0%	
514 23 21 01 PERS/401a Retirement	19,636.00	6,004.59	0.00	0.00		0%	
514 23 21 05 Retirement	0.00	0.00	22,869.00	17,800.88	23,941.00	5%	
514 23 21 07 Admin Svc Manager - Retirement	0.00	7,471.45	0.00	0.00		0%	
514 23 21 08 Admin Asst - Retirement	0.00	2,143.20	0.00	0.00		0%	
514 23 21 09 Created In Payroll Benefit Distribution	0.00	0.00	0.00	0.00		0%	
514 23 21 10 Acctg Tech - Retirement	0.00	4,449.25	0.00	0.00		0%	
514 23 22 01 City Clerk - Medical/Life/LTD	17,684.00	16,044.54	0.00	0.00		0%	
514 23 22 04 Medical/Life/LTD-Administrative Services	0.00	0.00	61,105.00	44,875.32	60,120.00	-2%	
514 23 22 07 Admin Svcs Manager - Medical/LTD/Lif	20,256.00	18,381.03	0.00	0.00		0%	
514 23 22 08 Admin Asst - Medical /LTD/Life	7,210.00	3,268.69	0.00	0.00		0%	
514 23 22 10 Acctg Tech - Medical/LTD/Life	17,597.00	15,964.74	0.00	0.00		0%	
514 23 23 01 City Clerk L&I	0.00	202.11	0.00	0.00		0%	

**BUDGET COMPARISON FUND TOTALS**

CITY OF LIBERTY LAKE

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**001 General Fund**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
514 23 23 02 Labor & Industries-Administrative Services	0.00	0.00	815.00	614.33	900.00	10%	
514 23 23 04 Labor & Industries	1,278.00	0.00	0.00	0.00		0%	
514 23 23 07 Admin Svcs Manager L&I	0.00	205.05	0.00	0.00		0%	
514 23 23 08 Admin Asst - L&I	0.00	100.57	0.00	0.00		0%	
514 23 23 09 Overtime - L&I	0.00	0.62	0.00	0.00		0%	
514 23 23 10 Accounting Technician - L&I	0.00	201.05	0.00	0.00		0%	
514 23 24 00 Moving Expenses-Finance Director	0.00	0.00	0.00	1,598.98		0%	
514 23 28 06 HRA VEBA	2,400.00	2,800.00	0.00	0.00		0%	
<b>020 Personnel Benefits</b>	<b>109,071.00</b>	<b>100,063.64</b>	<b>108,443.00</b>	<b>86,199.45</b>	<b>110,226.00</b>	<b>2%</b>	
514 23 31 00 Office/Operating Supplies	16,200.00	6,442.89	13,000.00	4,386.77	8,500.00	-35%	
514 23 35 00 Minor Equipment	500.00	0.00	500.00	0.00	500.00	0%	
517 90 31 00 Wellness Program-Supplies	0.00	0.00	500.00	23.87	500.00	0%	
518 30 31 00 Office/Operating Supplies	5,500.00	6,767.86	8,500.00	5,654.07	7,000.00	-18%	
<b>030 Supplies</b>	<b>22,200.00</b>	<b>13,210.75</b>	<b>22,500.00</b>	<b>10,064.71</b>	<b>16,500.00</b>	<b>-27%</b>	
514 23 41 00 Professional Services	62,750.00	42,954.57	61,750.00	47,548.24	50,000.00	-19%	
514 23 42 00 Telephone, Internet, Postage	20,000.00	19,066.25	25,000.00	15,526.59	20,000.00	-20%	
514 23 43 00 Travel-Lodging,Meals,Mileage	4,500.00	451.64	2,250.00	1,238.80	4,000.00	78%	
514 23 45 00 Postage Machine Meter Rental	720.00	786.07	720.00	786.16	720.00	0%	
514 23 49 01 Dues,Subscriptions,Mbrships	1,500.00	1,344.00	1,500.00	2,052.00	1,500.00	0%	
514 40 49 00 Registration Fees	4,000.00	2,378.00	3,000.00	2,713.70	3,000.00	0%	
517 90 41 00 Wellness Program-Professional Service	0.00	0.00	500.00	417.36	500.00	0%	
518 30 41 00 Professional Services	2,000.00	2,706.06	3,000.00	3,607.03	3,000.00	0%	
518 30 46 00 Insurance	55,228.00	57,905.71	59,413.00	69,593.57	84,330.00	42%	
518 30 47 00 Utilities-Elec/Gas,Wtr/Swr,Trsh	29,600.00	19,768.82	26,000.00	17,768.75	23,000.00	-12%	
518 30 47 31 Grant-EECBG-DO NOT USE	0.00	0.00	0.00	0.00		0%	
518 30 48 00 Repairs/Maint. - External	6,000.00	4,601.62	3,000.00	1,699.72	5,000.00	67%	
<b>040 Services</b>	<b>186,298.00</b>	<b>151,962.74</b>	<b>186,133.00</b>	<b>162,951.92</b>	<b>195,050.00</b>	<b>5%</b>	
594 14 64 00 Furniture,Computers&Equip	15,000.00	2,393.44	10,000.00	639.02	3,000.00	-70%	
<b>060 Capital Outlays</b>	<b>15,000.00</b>	<b>2,393.44</b>	<b>10,000.00</b>	<b>639.02</b>	<b>3,000.00</b>	<b>-70%</b>	

**BUDGET COMPARISON FUND TOTALS**

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**001 General Fund**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
514 23 90 00 Unemployment Claims-Administrative Services	0.00	71.12	0.00	90.78	505.00	0%	
090 Interfund Payments for Services	0.00	71.12	0.00	90.78	505.00	0%	
514 Finance	545,618.00	473,450.96	555,761.00	446,087.53	563,154.00	1%	
<b>TOTAL EXPENDITURES:</b>	<b>545,618.00</b>	<b>473,450.96</b>	<b>555,761.00</b>	<b>446,087.53</b>	<b>563,154.00</b>	<b>1%</b>	
FUND GAIN/LOSS:	-545,618.00	-473,450.96	-555,761.00	-446,087.53	-563,154.00		

## BUDGET COMPARISON FUND TOTALS

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## 120 Restricted Reserve Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
514 23 41 20 Bank Service Charges	1,200.00	159.95	0.00	0.00		0%	
040 Services	1,200.00	159.95	0.00	0.00		0%	
514 Finance	1,200.00	159.95	0.00	0.00		0%	
<b>TOTAL EXPENDITURES:</b>	<b>1,200.00</b>	<b>159.95</b>	<b>0.00</b>	<b>0.00</b>		<b>0%</b>	
FUND GAIN/LOSS:	-1,200.00	-159.95	0.00	0.00			

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	545,618.00	473,450.96	555,761.00	446,087.53	563,154.00	1%	
120 Restricted Reserve Fund	1,200.00	159.95				-100%	
Total Revenues:	546,818.00	473,610.91	555,761.00	446,087.53	563,154.00	1%	
FUNDS GAIN/LOSS:	-546,818.00	-473,610.91	-555,761.00	-446,087.53	-563,154.00		

## Liberty Lake Police Department

### 2011 Performance Measure Outcomes:

Desired Performance	Standard	Measure	Outcome
Provide required training for all officers	30 hours per officer per year	100% Compliance	Each officer received a minimum of 40 hours
Decrease Crime Index Offenses	Reduce by 5%	64 Crime Index Offenses in 2011	112 crime index offenses
Decrease Property Crime Offenses	Reduce by 5%	61 Property Crimes in 2011	110 property crimes
Have the lowest crime rate per capita in Washington State within the population category of 5,000 – 10,000	8.9 Crimes per 1,000 residents	Less then 8.9 crimes per 1,000 residents	14.7 crimes per 1,000 residents Third Lowest Crime Rate in Wa. State

### 2011 Major Goals:

- Insure continued financial viability by reviewing and managing financial trends and exploring ways to improve levels of service with available resources.
- Utilize technology to improve efficiency and effectiveness.
- Understand, create, communicate, and deliver services to the community by way of proactive information.
- Implementation of ASTRO 25 800MHZ trunked communications system with COSAP as a component.
- Full and successful implementation of K9 program to include demonstration and public relations events.



**2011 RESULTS:**

LLPD was able to provide professional law enforcement services to the community within the constraints of the 2011 allocated budget. Obtained grant funding for equipment needed for the patrol cars, participated in grant project with SPD to help offset the cost of the MDC wireless air cards. Meeting service needs was challenged as a result of the unanticipated resignation of two patrol officers.

Implementation of new MDC software (FANG) which provides for a faster return of criminal history checks, wants/warrants checks, driver's status etc. Improves efficiency in operations and improves officer safety. Use of the broadband wireless connection for computer aided dispatch instead of the older VRM technology. This change resulted in better, more consistent coverage in our area (no dead spots) and in combination with FANG improves efficiency. Implemented MDC Mapper, that allowed the department to use the GPS technology in the patrol cars with computer aided dispatch, to provide for better service to the community.

Provide weekly briefings of police activity to the local media. Meet in person with media representatives every other week. Implemented the use of social media as a communication tool to provide safety information to the community and allow for feedback.

LLPD is currently working with regional partners on the implementation of the new 800 MHZ radio system. The two new patrol vehicles purchased/leased this year will have the new radio system installed by the end of the year.

K9 program was implemented with marginal results in the detection of drugs. Most cases were agency assists. The public relations component of the program was a success and numerous demonstration programs were completed to various community groups including the service organizations, schools, and boy scouts. The officer assigned to the K9 program resigned earlier in the year and a decision was made to discontinue the program.

**2012 Performance Measures:**

<b>Desired Performance</b>	<b>Standard</b>	<b>Measure</b>
Increase Reserve Officer Staff by 2	Double reserve staff from 2 to 4	Recruit and train through the reserve academy two new reserve officers
Provide meaningful training for all officers/staff within the agency that exceeds the minimum requirement	More than 30 hours per person per year	100% compliance
Decrease non weather related traffic collisions	Reduction of 10%	Less than 48 accidents in 2012
Have the lowest overall crime rate in Washington State compared to cities in our population category	6.8 Crimes Per 1,000 Residents	Less than 6.8 Crimes per 1,000 residents.

**2012 Goals:**

Increase proactive traffic patrol/emphasis patrols to reduce collisions on Harvard Road and Appleway.

Certify additional bike patrol officer/increase the number of bike patrols this spring summer.

Start a capital savings account for future projects (Records management system replacement, vehicle rotation plan implementation, license plate reader program) (currently not represented in the 2012 proposed budget)

Increase usage of P.D. facility for hosting regional training that could possibly result in generating revenue through registration fees.

Full implementation of ASTRO 25 800 MHZ trunked radio system

Develop local emergency management plan in compliance with CEMAP(comprehensive emergency management plan)

Increase LE presence in the elementary school by conducting safety presentations in addition to the Too Good For Drugs Program.

Improve pedestrian/bicycle safety through information sharing and possible equipment purchase (flags, pedestrian lighting) (possibly grant funded)

Build upon the use of social media to communicate with the public.

**Police Department  
General Fund 001**

<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 690,894	\$ 712,094	\$ 692,852	\$ 716,660	3%
Benefits	263,756	274,416	294,248	316,101	7%
Supplies	42,008	39,603	50,700	54,250	7%
Services & Charges	61,142	49,075	80,407	81,803	2%
Intergovernmental	112,968	108,686	111,000	122,000	10%
Capital Outlay	5,374	142,896	73,500	53,500	-27%
Debt Service	16,363	-	9,800	9,467	
<b>Police Department Total</b>	<b>\$ 1,192,505</b>	<b>\$ 1,326,771</b>	<b>\$ 1,312,507</b>	<b>\$ 1,353,781</b>	<b>3%</b>

**Notes**

**Salaries & Wages**

1 2% Merit Increase per contract. One employee pay scale has been adjusted.

**Benefits**

1 Medical Benefits are increasing by 11%.

**Capital Outlay**

1 New Police Car in 2012.

**Intergovernmental**

1 Anticipate increase in EMS and Jail costs.

**Debt Service**

1  
Lease payment on Police Car purchased in 2010.

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
521 22 10 00 Police Chief	89,114.00	93,057.51	0.00	0.00		0%	
521 22 10 01 Police Detective	77,355.00	84,841.72	0.00	0.00		0%	
521 22 10 02 Police Sergeant	70,224.00	76,602.21	0.00	0.00		0%	
521 22 10 03 Police Officer I	43,871.00	48,055.67	0.00	0.00		0%	
521 22 10 04 Police Officer III P2	61,042.00	64,626.96	0.00	0.00		0%	
521 22 10 05 Police Officer III P1	61,042.00	69,683.23	0.00	0.00		0%	
521 22 10 07 Police Records Clerk	37,215.00	37,627.23	0.00	0.00		0%	
521 22 10 08 Police Officer II P1	58,341.00	66,493.14	0.00	0.00		0%	
521 22 10 09 Police Officer II P2	58,341.00	65,794.66	0.00	0.00		0%	
521 22 10 10 Police Officer II P3	54,001.00	62,438.50	0.00	0.00		0%	
521 22 10 11 Salaries & Wages-LLPD	0.00	0.00	647,852.00	490,621.37	669,660.00	3%	Based on CBA, wage adjustment, and includes holidday compensation
521 22 10 12 Police Overtime	40,000.00	42,873.46	45,000.00	24,700.77	47,000.00	4%	Based on a funding formula of 7.5% of total annual salary
521 22 10 13 Holiday Compensation	38,000.00	0.00	0.00	0.00		0%	
010 Salaries and Wages	688,546.00	712,094.29	692,852.00	515,322.14	716,660.00	3%	
521 22 20 00 Police Chief - Medicare	0.00	1,358.30	0.00	0.00		0%	
521 22 20 01 Medicare	0.00	1,239.00	10,138.00	7,451.88	10,392.00	3%	1.45% of total wages
521 22 20 02 Police Sergeant Medicare	0.00	1,102.76	0.00	0.00		0%	
521 22 20 03 Police Officer I Medicare	9,984.00	703.56	0.00	0.00		0%	
521 22 20 04 Police Office III P2 Medicare	0.00	1,012.83	0.00	0.00		0%	
521 22 20 05 Police Officer III P1 Medicare	0.00	945.25	0.00	0.00		0%	
521 22 20 07 Police Records Clerk Medicare	0.00	562.98	0.00	0.00		0%	
521 22 20 08 Police Officer II P1 Medicare	0.00	964.20	0.00	0.00		0%	
521 22 20 09 Police Officer II P2 Medicare	0.00	952.50	0.00	0.00		0%	
521 22 20 10 Police Officer II P3 Medicare	0.00	911.96	0.00	0.00		0%	
521 22 20 11 Reclassify Uniform MedicareExpense	0.00	0.00	0.00	0.00		0%	
521 22 20 12 Overtime - Medicare	0.00	642.77	0.00	0.00		0%	
521 22 21 00 Police Chief - Retirement	0.00	9,522.15	0.00	0.00		0%	
521 22 21 01 Police Detective - Retirement	34,130.00	8,683.09	0.00	0.00		0%	
521 22 21 02 Police Sergeant Retirement	34,195.00	7,886.86	0.00	0.00		0%	
521 22 21 03 Police Officer I Retirement	0.00	4,969.22	0.00	0.00		0%	
521 22 21 04 Police Office III P2 Retirement	0.00	6,729.17	0.00	0.00		0%	
521 22 21 05 Retirement	0.00	7,478.65	88,339.00	51,019.33	91,375.00	3%	12.75% of total wages
521 22 21 06 PERS/401a Retirement	4,746.00	0.00	0.00	0.00		0%	
521 22 21 07 Police Records Clerk Retirement	14,721.00	4,908.04	0.00	0.00		0%	
521 22 21 08 Police Officer II P1 Retirement	0.00	7,002.23	0.00	0.00		0%	

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
521 22 21 09 Police Officer II P2 Retirement	0.00	6,887.22	0.00	0.00		0%	
521 22 21 10 Police Officer II P3 Retirement	0.00	6,509.84	0.00	0.00		0%	
521 22 21 12 Overtime - Retirement	0.00	2,986.52	0.00	0.00		0%	
521 22 22 00 Police Chief - Medical/LTD/Life	18,459.00	18,580.15	0.00	0.00		0%	
521 22 22 01 Police Detective Medical/Life/LTD	12,801.00	12,874.14	0.00	0.00		0%	
521 22 22 02 Police Sergeant Medical/Life/LTD	18,341.00	18,461.58	0.00	0.00		0%	
521 22 22 03 Police Officer I Medical/Life/LTD	12,611.00	12,680.25	0.00	0.00		0%	
521 22 22 04 Medical/Life/LTD	18,407.00	18,516.42	179,714.00	121,398.25	196,577.00	9%	Medical increase 11%,dental decrease 5%,no change Vision,EAP,Life.LTD.amg92311
521 22 22 05 Police Officer III P1 Medical/Life/LTD	18,277.00	18,397.62	0.00	0.00		0%	
521 22 22 07 Police Records Clerk Medical/Life/LTD	12,545.00	12,616.29	0.00	0.00		0%	
521 22 22 08 Police Officer II P1 Medical/Life/LTD	18,341.00	18,454.20	0.00	0.00		0%	
521 22 22 09 Police Officer II P2 Medical/Life/LTD	18,260.00	18,379.95	0.00	0.00		0%	
521 22 22 10 Police Officer II P3 Medical/Life/LTD	16,064.00	16,163.18	0.00	0.00		0%	
521 22 22 12 Overtime Medical	0.00	0.00	0.00	0.00		0%	
521 22 23 00 Police Chief - L&I	0.00	894.30	0.00	0.00		0%	
521 22 23 01 Police Detective L&I	0.00	966.17	0.00	0.00		0%	
521 22 23 02 Labor & Industries	0.00	897.24	9,757.00	8,988.23	9,757.00	0%	No change
521 22 23 03 Police Officer I L&I	0.00	885.90	0.00	0.00		0%	
521 22 23 04 Police Office III P2 L&I	13,368.00	918.65	0.00	0.00		0%	
521 22 23 05 Police Officer III P1 L&I	0.00	980.95	0.00	0.00		0%	
521 22 23 07 Police Records Clerk L&I	0.00	196.01	0.00	0.00		0%	
521 22 23 08 Police Officer II P1 L&I	0.00	983.91	0.00	0.00		0%	
521 22 23 09 Police Officer II P2 L&I	0.00	922.60	0.00	0.00		0%	
521 22 23 10 Police Officer II P3 L&I	0.00	901.66	0.00	0.00		0%	
521 22 23 12 Police OT - L&I Employer Share	0.00	526.47	0.00	0.00		0%	
521 22 26 11 Uniforms-Duty & Reserv	8,000.00	8,259.24	6,300.00	9,833.33	8,000.00	27%	Based on CBA uniform allowance and adding reserve police officer
521 22 28 09 HRA VEBA	8,000.00	8,000.00	0.00	0.00		0%	
020 Personnel Benefits	291,250.00	274,415.98	294,248.00	198,691.02	316,101.00	7%	
521 22 31 00 Office/Operating Supplies	9,000.00	7,723.85	10,700.00	5,552.45	11,250.00	5%	5% increase factored into budget
521 22 32 00 Fuel Consumed	25,000.00	27,807.25	28,000.00	23,205.36	31,500.00	13%	Based on estimated \$3.75 per gallon
521 22 35 00 Small Tools & Equipmen	5,000.00	4,072.09	12,000.00	8,494.81	10,000.00	-17%	fewer replacement vests need to be purchased
521 50 31 00 Law Enforcement - Bldg. Office & Operating Supplies	0.00	0.00	0.00	945.87	1,500.00	0%	

## BUDGET COMPARISON FUND TOTALS

## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
030 Supplies	39,000.00	39,603.19	50,700.00	38,198.49	54,250.00	7%	
521 10 46 00 Law Enforcement - Insurance	0.00	0.00	7,607.00	9,439.62	9,053.00	19%	CIAW has announced a 19% increase in insurance premiums over 2011.
521 22 41 00 Professional Services	5,000.00	7,881.16	6,000.00	10,159.58	6,000.00	0%	No change
521 22 42 00 Telephone, Internet, Postage	16,300.00	20,261.15	17,000.00	14,911.54	18,500.00	9%	Increase based on additional line for BAC and anticipated increase costs for these services
521 22 43 00 Travel-Lodging,Meals,Mileage	1,500.00	1,136.94	2,000.00	1,012.45	3,000.00	50%	budgeting \$300.00 a year per FTE
521 22 44 00 Advertising	500.00	446.84	500.00	295.12	500.00	0%	No change
521 22 48 00 Vehicle Maintenance	8,000.00	14,734.81	12,500.00	19,735.78	20,000.00	60%	Aging fleet and in 2011 75% of funds were expended by mid year
521 22 49 01 Dues,Subscriptions,Mbrships	500.00	902.00	750.00	120.00	750.00	0%	No change
521 40 49 00 Registration Fees	3,000.00	3,712.50	3,000.00	662.00	5,000.00	67%	To provide classes that exceeds minimum training standard. Reserve academy participation
521 50 41 00 Professional Services-Building	0.00	0.00	0.00	274.09	1,500.00	0%	
521 50 47 00 Law Enforcement - Utility Services	0.00	0.00	31,050.00	11,060.93	15,000.00	-52%	Reduction in utility cost based on two year history.
521 50 48 00 Law Enforcement - Building Maintenan	0.00	0.00	0.00	1,712.02	2,500.00	0%	
040 Services	34,800.00	49,075.40	80,407.00	69,383.13	81,803.00	2%	
598 21 51 00 Sheriff (EMS Agreement)	72,000.00	71,907.77	76,000.00	77,471.82	80,000.00	5%	Anticipating 5% increase for services (ems, dispatch)
598 23 51 00 Spokane County - Jail	32,000.00	36,778.15	35,000.00	27,642.90	42,000.00	20%	Based on anticipated cost increase and history
050 Intergovernmental Services and Othe	104,000.00	108,685.92	111,000.00	105,114.72	122,000.00	10%	
594 21 63 00 Capital Expenditures - Other Improvements	0.00	0.00	15,000.00	10,053.19		-100%	Capital fence project completed in 2011
594 21 64 02 Furniture,Computers&Equip	161,970.00	142,895.75	52,000.00	37,500.31	52,000.00	0%	No change from 2011 which would allow for purchase of replacement patrol car
594 21 64 03 Grant WASPC Radar/Antenna	0.00	0.00	0.00	1,400.00	1,500.00	0%	Anticipate obtaining an equipment grant through WASPC
594 21 64 04 Grant-EECBG	0.00	0.00	6,500.00	6,315.40		-100%	granted ended 2011
060 Capital Outlays	161,970.00	142,895.75	73,500.00	55,268.90	53,500.00	-27%	

# BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
591 21 79 00 Lease Purchase-Police Car	0.00	0.00	9,000.00	9,463.35	8,431.00	-6%	Lease payment on 2011 patrol car
070 Debt Service	0.00	0.00	9,000.00	9,463.35	8,431.00	-6%	
592 21 81 00 Lease Purchase Interest-Police Car	0.00	0.00	800.00	0.00	1,036.00	30%	interest payment on leased vehicle
080 Debt Service: Interest and Related Co	0.00	0.00	800.00	0.00	1,036.00	30%	
521 Law Enforcement	1,319,566.00	1,326,770.53	1,312,507.00	991,441.75	1,353,781.00	3%	
<b>TOTAL EXPENDITURES:</b>	<b>1,319,566.00</b>	<b>1,326,770.53</b>	<b>1,312,507.00</b>	<b>991,441.75</b>	<b>1,353,781.00</b>	<b>3%</b>	
FUND GAIN/LOSS:	-1,319,566.00	-1,326,770.53	-1,312,507.00	-991,441.75	-1,353,781.00		

**BUDGET COMPARISON FUND TOTALS**

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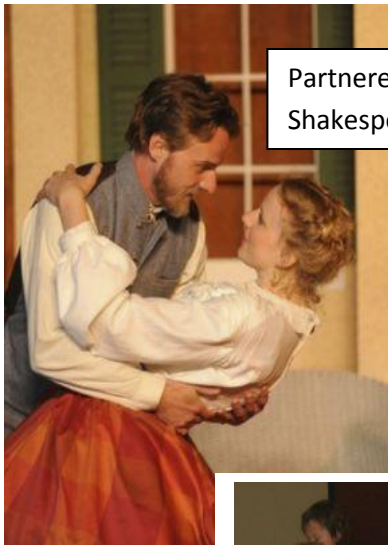
Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	1,319,566.00	1,326,770.53	1,312,507.00	991,441.75	1,353,781.00	3%	
Total Revenues:	1,319,566.00	1,326,770.53	1,312,507.00	991,441.75	1,353,781.00	3%	
FUNDS GAIN/LOSS:	-1,319,566.00	-1,326,770.53	-1,312,507.00	-991,441.75	-1,353,781.00		



# Liberty Lake Municipal Library Budget Narrative 2012



Saturday Crafts for Kids



Partnered with FOPP and  
Shakespeare in the Park



Visit from Dorothy Gale & Toto,  
CdA Theater production Wizard of



Storytime Plus Math  
& Science—Early  
Literacy Program



Pirate Day and Lego  
Contest @ the Library

Summer Reading Programs



**One World, Many Stories**

## 2012 Budget Narrative

### *Mission: Informing Today, Inspiring Tomorrow*

**Liberty Lake Municipal Library enriches and advances the intellectual, cultural, and creative vitality of our extended community by establishing and maintaining avenues to information resources that support those interests, delivering them with personal service in a fast, courteous, and knowledgeable manner.**

### **Description**

The Liberty Lake Municipal Library is organized into three divisions with an authorized 2011 staff of 10 equivalent to 5 FTEs. Only the Director and the Circulation Manager are full time positions. At present the staff is composed of:

#### Professional Staff (4 staff members)

Library Director

Librarian

Children's Library Associates (2)

#### Managerial Staff (2 staff members)

Circulation Manager

Chief Cataloger

#### Support Staff (4 staff)

Interlibrary Loan/Processing Clerk

Technology Clerk—Revised position: Library Technology Specialist

Library Clerk

Substitute Library Clerk—no guaranteed hours or wage/works only when regular staff are absent

### **The Professional Staff**

#### **The Library Director:**

Organizes, directs, controls and promotes the activities of the City's Library system. Work varies, requiring interpretive judgment: has significant opportunity for discretion and independent action.

Plans, organizes and manages the services of the City Library; establishes goals and measures accomplishments against recognized standards. Studies and makes plans to develop the services of the library to meet more effectively present and future community needs, including study of community and area trends and their relation to the library. Advises, consults, and confers with the Library Board, other libraries, professionals, officials (at State and local levels), citizens, and community groups. Supervises and develops procedures, policies and public information, and reference service methods used. Recruits, selects and trains new personnel. Coordinates the continued training and development of staff members. Evaluates the performance of subordinate department heads and supervises the evaluation of other employees. Prepares speeches and correspondence. Supervises the keeping of records and the preparation of reports. Prepares and presents library budgets. Prepares grant applications and seeks funding for operational and improvement programs. Actively seeks grants, gifts, and other new sources of non-tax funding for the library. Directs a public relations program to promote and

publicize the Library in the community. Supervises the maintenance of the physical plant. Maintains current knowledge of new developments in the library field. Initiates plans, develops and implements records and report systems and schedules.

Master's Degree in Library Science, or Library and Information Science (MLS/MLIS) from a graduate library program accredited by the American Library Association, and professional library experience, preferably in an administrative and/or managerial/supervisory capacity in a public library.

### **Librarian I**

Performs professional library functions requiring knowledge and expertise in areas of public library service relating to all areas of the library, but primarily Adult and Reference services. Plans and consults with the Director on programming and purchasing of materials. May oversee volunteers and serve as liaison with various community organizations. Serves as director when the Director is absent.

#### **Minimum qualification:**

Master's Degree in Library Science, or Library and Information Science (MLS/MLIS) from a graduate library program accredited by the American Library Association, and professional library experience in a public library.

### **Library Associates:**

Performs professional library functions requiring knowledge and expertise in areas of public library services relating to school-aged children, young adults, parents, caregivers and educators. This position focuses on staffing of the Youth Services and Children's departments, youth related community outreach, and youth related reference responsibilities.

#### **Minimum qualifications:**

Equivalent to the completion of a four-year degree and two years of progressively responsible library or teaching experience. MLS, as described above, is preferable. Working knowledge of library procedures and practices, word processing and graphic skills, and a demonstrated knowledge of children's literature, story telling, early literacy strategies, children's programming and activities.

## **The Managerial staff**

### **Circulation Manager (Library Technician II)**

The Circulation Manager is a supervisory position coordinating the needs of the patrons and the other divisions of the library in the management of the circulation of library materials. Work includes ensuring the efficient operations of the Library Circulation Division.

1. Coordinates all division activities such as staff and volunteer training, monitoring job performance, monitoring patron usage for appropriate staffing levels, and scheduling all division staff. Implements staff changes to improve activities and work flow. Oversees registration of patrons, charging and discharging of library materials.
2. Supervises distribution of reserve materials, collection and accounting of fines and fees collected by the circulation division. Ensures that overdue and reserve notices are prepared when needed. Reviews all overdue and reserve notices for accuracy prior to mailing.
3. Resolves patron complaints.
4. Makes constructive suggestions for needed system revisions when upgrades/changes are being considered. Able to resolve all systems use problems for subordinates. Investigates technologies and other procedures and products that will improve circulation services. Is responsible for quickly gaining familiarity with all upgrades and changes, and for communicating these to subordinates. Informs staff and administration of ideas, plans, innovative ideas, or solutions to problems
5. Keeps complete and accurate statistical records on division operations. Supplies accurate reports to administration as scheduled or requested.
6. Maintains and promotes the characteristics of excellent customer service in assigned area.

**QUALIFICATIONS:** Library Technician Degree or Master's degree in Library Science from an accredited university.

### **Chief Cataloger (Library Technician I)**

Creates original and copy cataloging in MARC format for all library items. Updates cataloged records in in-house TLC database.

1. Produces original MARC catalog records in accordance with AACR2 for uploading to OCLC.
2. Proofs records produced by other catalogers.
3. Formulates name authority records to be entered into the Authority File and perform other tasks related to authority work for catalog records.
4. Updates catalog records in in-house TLC database as needed

**QUALIFICATIONS:** Library Technician Degree or Master's degree in Library Science from an accredited university. Cataloging experience required

## The Support Staff

**Library Clerks** meet and deal with the public on a continual basis as well as with employees of other units in the City offices. The Library Clerk also provides information and assistance to the public about the library's public online catalog, the collection, and the library's policies.

The duties of the Library Clerk may include but are not limited to the following activities: answers telephone and provides basic reference information such as library policies, hours of operation, etc.; assists patrons in the general location of materials within the library; performs duties involved in the circulation and dissemination of library materials; performs non-technical processing of books and journals; prepares interlibrary loan and photocopy requests; uses a computer terminal to check in and out library materials and key in bibliographic information to create and maintain a database of the collection; may assist in the training and reviewing of the work of other assigned library volunteers and employees in library tasks.

**QUALIFICATIONS:** knowledge of general library organization and terminology, basic filing rules, modern office practices and procedures, general business math principles and familiarity with the Dewey Decimal Classification System.

**Library Technology Specialist** performs specialized library and customer service duties related to computer technical support and provides information and assistance to the public about the library's public online catalog, general technology related questions, the library collection, and the library's policies. The LTS also provides supplemental technical support in basic troubleshooting of computers, printers, and networking and assists with implementation and development of software applications.

**QUALIFICATIONS:** proficiency in Microsoft Word, Excel, and Publisher programs, strong analytical skills, ability to supplement tech support when none are available.

## Major Goals 2011

1. Research or participate in local or state-wide groups researching the viability of an open source library operating system, i.e. Evergreen, for possible implementation in late 2011 or 2012.
2. Develop and implement a sequence of training opportunities and staff days for staff to increase library and customer service skills and promote staff morale.
3. Redesign of current library webpages to facilitate use by the public.
4. Expand Homebound service
5. Devote 5% of materials and programming budget for items and activities relevant to diverse ethnic/racial groups in our community
6. Pursue grant opportunities for programming that promotes early childhood literacy and pre-math skills (birth to 5)
7. Increase the resources of the Jobs & Career Center by 20% and support with relevant programming and partnerships with Wa. WorkForce and others
8. Increase the availability of library resources outside of library hours through web-based means
9. Increase community awareness of the resources and programs of the library.
10. Promote, encourage, and partner with the Library's Friends and Foundation

## Performance measurements

Goal	Standard	Measure	Status
ILS (open source)	Maintain contact with Evergreen & state/local groups involved, explore viability & cost	Report observations & recommendations July—Sept 2011	Observations decided against Evergreen, in favor of KOHA. Other local libraries going with KOHA
Training/Morale	Recommend 3 classes And 2 training opportunities Each year/ 2 staff days per	Staff attends at least 1 class, 1 training, 1 staff day/ year	All staff have attended at least 1 class, 2 training days
Webpage	Re-organization and Navigational improvements	Study of issues/March Re-design/May	Minimal re-arrangement of resources to new pages
Homebound	Develop and implement a Strategy for program awareness And develop contacts in community	Increase service by 100%	Increased 200% Newsletter/posters Meals on Wheels
Ethnic/racial	Research ethnic make-up of LL, develop contacts and obtain input on library needs	5% devoted to materials and programming, partnerships formed	Summer Reading theme

Literacy grants	Obtain grant(s) to support Development and implementation Of a yearly program	obtain at least 1 grant	Storytime+ program Grants being sought
Jobs/Career	Research best resources for purchase/partner with Work Force & seek others	Increase collection by 20%/Offer 1 program/ quarter	In progress 3 programs
Out-of-library Resources	Increase the number of library resources that may be accessed when the physical library is closed	Devote at least \$1,000 to purchase reference in eBook form	In progress
Community Awareness	Adult and children's programming/ Heighten community profile Participate in Community events	2 adult programs/quarter School contacts maintained/	Book club, career, 10 <sup>th</sup> Ann. Dec. Tree
Friends/Foundation	Maintain communication, Present reports, support efforts	Assist in accomplishing 100% of programs	Tile sale, Tea, Re-Organization

### Major Goals 2012

1. Continue research in the viability of an open source library operating system for possible implementation in 2012 or 2013.
2. Redesign of current library webpages to facilitate use by the public.
3. Devote 20% of materials budget for materials that may be accessed outside the library, i.e. databases, ebooks, downloadable audiobooks.
4. Replace one clerk position with a Library Technology Specialist
5. Increase community awareness of the resources and programs of the library.
6. Expand Homebound service
7. Promote, encourage, and partner with the Library's Friends and Foundation
8. Increase building accessibility, visibility, and use.
9. Support the resources of the Jobs & Career Center with relevant programming and partnerships with the Chamber of Commerce and others
10. Pursue grant opportunities for programming that promotes early childhood literacy and pre-math skills (birth to 5)
11. Study & make recommendation on invitation to join Community Information Network.

Goal	Standard	Measure	Status
1. ILS (open source)	Maintain contact with Community Information Network's KOHA proj.	Attend CIN mtgs	
	RFQ to ByWater	Receive RFQ response	
	Decide for KOHA or up-grade TLCs	Budget amendment or budget 2013	
2. Webpage	Re-organization and Navigational improvements	Develop plan/budget for new webpage	
3. Out-of-library Resources	Increase the number & type of library resources that may be accessed when the physical library is closed	Devote 20%: databases, download able ebooks, & audiobooks	
		Restore access to databases	
4. Personnel	Re-designate clerk to Technology specialist	P/T LTS hired @25 hrs/week	
5. Community Awareness	Adult and children's programming/ Heighten community profile Participate in Community events	2 adult programs/quarter School contacts maintained Heart of the Community campaign	
6. Homebound .	Develop and implement more strategies for program awareness & develop more contacts in community	Increase service by 100%	
7. Friends/Foundation	Maintain communication, Present reports, support efforts	Assist in accomplishing 100% of programs	
8. Building	Semi-automated exterior & Lobby doors Benches/picnic tables Sign illumination, traffic signs	Research & purchase	
9. Jobs/Career	Develop partnership with Chamber of Commerce	Joint project/program	
10. Early Literacy	Obtain grant(s) to support	Obtain at least 1 grant	
11. CIN	Identify issues and costs/benefits	Accept or reject	



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**Municipal Library**  
**General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Adopted</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	200,508.65	194,512.61	185,912.00	196,175.00	6%
Benefits	47,264.40	48,258.03	49,259.00	55,763.00	13%
Supplies	71,517.23	47,515.06	45,039.00	51,750.00	15%
Services & Charges	98,687.72	66,404.19	54,290.00	47,233.00	-13%
Intergovernmental	3,071.77	109,721.95	500.00	-	-100%
Capital Outlay	10,709.06	10,921.95	5,000.00	5,200.00	4%
<b>Municipal Library Total</b>	<b><u>\$ 431,759</u></b>	<b><u>\$ 477,334</u></b>	<b><u>\$ 340,000</u></b>	<b><u>\$ 356,121</u></b>	<b><u>5%</u></b>

**Notes**

**General**

- 1 Library moved from Special Revenue Fund to the General Fund to comply with the new GASB Statement 54 in 2011.

**Salaries & Wages**

- 1 Replacement of Clerk with Technology Specialist. 2% Merit for employees.

**Benefits**

- 1 11% increase in medical benefits plus budget for a Technology Specialist

**Supplies**

- 1 Purchase of New Books and Budget for Replacement Books.

**Services & Charges**

- 1 Continue to save on utility costs.

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
572 10 10 09 Salaries & Wages-Libraries	0.00	0.00	185,532.00	136,610.16	195,875.00	6%	1 clerk replaced with Technology Specialist (Lib Tech II, Step 4 equivalent) Step increases
572 10 10 11 Overtime	0.00	0.00	380.00	88.30	300.00	-21%	
010 Salaries and Wages	0.00	0.00	185,912.00	136,698.46	196,175.00	6%	
572 10 20 01 Social Security/Medicare	0.00	0.00	4,803.00	3,820.95	4,924.00	3%	2.5% suggested increase
572 10 21 05 Retirement	0.00	0.00	15,714.00	10,904.79	19,050.00	21%	Suggested increase plus Tech Specialist instead of clerk
572 10 22 04 Medical/Life/LTD	0.00	0.00	27,587.00	20,690.10	30,622.00	11%	Insurance increase
572 10 23 02 Labor & Industries	0.00	0.00	1,155.00	1,118.13	1,167.00	1%	1% suggested increase
020 Personnel Benefits	0.00	0.00	49,259.00	36,533.97	55,763.00	13%	
572 10 31 00 Office/Operating Supplies - Library	0.00	0.00	9,000.00	6,544.42	9,000.00	0%	
572 10 31 05 Children & Adult Prgrm	0.00	0.00	1,750.00	1,285.07	1,750.00	0%	
572 10 34 06 Library Books & Other Materials	0.00	0.00	24,289.00	17,548.22	30,000.00	24%	\$4/capita (7500 pop.)
572 10 34 07 Replacement Books	0.00	0.00	0.00	0.00	5,000.00	0%	Library collects fines and forfeitures for books that are overdue, lost, or damaged. This money that is collected goes into the General Fund. It's purpose is to purchase replacement books. Library will not purchase replacement books until money is collected from fines and forfeitures.
572 50 31 00 Office/Operating Supplies - Facility	0.00	0.00	10,000.00	3,897.48	6,000.00	-40%	
030 Supplies	0.00	0.00	45,039.00	29,275.19	51,750.00	15%	
572 10 41 00 Professional Services	0.00	0.00	3,420.00	2,486.95	3,400.00	-1%	
572 10 41 01 Software Maint/data Ba	0.00	0.00	14,850.00	14,516.30	16,000.00	8%	Possible rate increases, restoration of cancelled databases
572 10 41 02 Computer Support Servi	0.00	0.00	4,500.00	171.75	3,500.00	-22%	
572 10 42 00 Telephone/Internet/Postage	0.00	0.00	9,400.00	5,269.72	7,000.00	-26%	
572 10 43 00 Travel-Lodging,Meals,Mileage	0.00	0.00	1,500.00	1,372.15	2,000.00	33%	
572 10 44 00 Advertising Expenses	0.00	0.00	2,000.00	1,479.41	2,090.00	5%	
572 10 46 00 Insurance - Facility	0.00	0.00	3,418.00	3,888.62	3,418.00	0%	
572 10 49 00 Dues,Subscriptions,Mbrships	0.00	0.00	500.00	565.00	800.00	60%	
572 40 49 00 Registration Fees	0.00	0.00	752.00	1,064.00	1,025.00	36%	
572 50 47 00 Utilities-elec/gas,wtr	0.00	0.00	13,950.00	5,905.73	8,000.00	-43%	

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
040 Services	0.00	0.00	54,290.00	36,719.63	47,233.00	-13%	
589 00 01 01 Inter-Library Loan	0.00	0.00	500.00	0.00		-100%	No \$\$ budget necessary.
050 Intergovernmental Services and Othe	0.00	0.00	500.00	0.00		-100%	
594 72 64 00 Furniture,Computers&Equip	0.00	0.00	5,000.00	3,758.52	5,000.00	0%	Operating system updates.
060 Capital Outlays	0.00	0.00	5,000.00	3,758.52	5,000.00	0%	
572 10 90 00 Unemployment Claims-Library	0.00	0.00	0.00	81.81	200.00	0%	
090 Interfund Payments for Services	0.00	0.00	0.00	81.81	200.00	0%	
572 Libraries	0.00	0.00	340,000.00	243,067.58	356,121.00	5%	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>340,000.00</b>	<b>243,067.58</b>	<b>356,121.00</b>	<b>5%</b>	
FUND GAIN/LOSS:	0.00	0.00	-340,000.00	-243,067.58	-356,121.00		

**BUDGET COMPARISON FUND TOTALS**

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**101 Municipal Library**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
572 10 10 00 Library Director	56,575.00	56,574.12	0.00	0.00		0%	
572 10 10 01 Circ Supervisor/Lib Tech II	31,569.00	31,726.23	0.00	0.00		0%	
572 10 10 02 Library Clerk	42,916.00	64,187.97	0.00	0.00		0%	
572 10 10 03 Library Associate	37,547.00	15,876.22	0.00	0.00		0%	
572 10 10 05 Library Technician	16,852.00	2,992.18	0.00	0.00		0%	
572 10 10 11 Overtime	500.00	0.00	0.00	0.00		0%	
572 10 10 16 Librarian I	35,657.00	23,155.89	0.00	0.00		0%	
<b>010 Salaries and Wages</b>	<b>221,616.00</b>	<b>194,512.61</b>	<b>0.00</b>	<b>0.00</b>		<b>0%</b>	
572 10 20 00 Library Director Medicare	0.00	820.57	0.00	0.00		0%	
572 10 20 01 Circ Sup/Lib Tech I Medicare	0.00	460.00	0.00	0.00		0%	
572 10 20 02 Library Clerk SS/Medicare	0.00	2,078.16	0.00	0.00		0%	
572 10 20 03 Children's Librarian SS/Medicare	3,217.00	1,214.52	0.00	0.00		0%	
572 10 20 05 Library Technician Medicare	0.00	68.91	0.00	0.00		0%	
572 10 20 07 Social Security Benefi	8,288.00	0.00	0.00	0.00		0%	
572 10 20 16 Librarian I Medicare	0.00	335.76	0.00	0.00		0%	
572 10 21 00 Library Director Retirement	0.00	7,213.18	0.00	0.00		0%	
572 10 21 01 Circ Sup/Lib Tech I Retirement	11,239.00	4,045.11	0.00	0.00		0%	
572 10 21 02 Library Clerk Retirement	0.00	2,430.03	0.00	0.00		0%	
572 10 21 05 Library Technician Retirement	0.00	137.04	0.00	0.00		0%	
572 10 21 16 Librarian I Retirement	0.00	1,229.59	0.00	0.00		0%	
572 10 22 00 Library Dir Medical/Life/LTD	12,641.00	12,743.58	0.00	0.00		0%	
572 10 22 01 Circ Sup/Lib Tech I Medical/Life/LTD	12,713.00	12,703.94	0.00	0.00		0%	
572 10 23 00 Library Director L&I	0.00	190.62	0.00	0.00		0%	
572 10 23 01 Circ Sup/Lib Tech I L&I	0.00	177.46	0.00	0.00		0%	
572 10 23 02 Library Clerk L&I	0.00	560.42	0.00	0.00		0%	
572 10 23 03 Children's Librarian L&I	0.00	103.73	0.00	0.00		0%	
572 10 23 04 Labor & Industries (in	1,870.00	0.00	0.00	0.00		0%	
572 10 23 05 Library Technician L&I	0.00	23.27	0.00	0.00		0%	
572 10 23 16 Librarian I L&I	0.00	122.14	0.00	0.00		0%	
572 10 28 06 HRA VEBA	1,600.00	1,600.00	0.00	0.00		0%	
<b>020 Personnel Benefits</b>	<b>51,568.00</b>	<b>48,258.03</b>	<b>0.00</b>	<b>0.00</b>		<b>0%</b>	
572 10 31 00 Office/Operating Supplies-Library	13,000.00	8,193.70	0.00	0.00		0%	
572 10 31 05 Children & Adult Prgrm	2,500.00	1,785.45	0.00	0.00		0%	
572 10 34 00 Books-Adult	14,315.00	12,993.52	0.00	0.00		0%	
572 10 34 01 Books-Childrens	12,000.00	8,573.68	0.00	0.00		0%	
572 10 34 02 Subscription To Papers	2,500.00	1,622.11	0.00	0.00		0%	

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## 101 Municipal Library

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
572 10 34 03 Audio Visual Materials	5,000.00	4,328.52	0.00	0.00		0%	
572 10 34 04 Reference Material	4,894.00	3,785.32	0.00	0.00		0%	
572 10 34 05 Grant-Library Services & Technology Ac	1,250.00	545.77	0.00	0.00		0%	
572 50 31 00 Office/Operating Supplies-Facility	10,000.00	5,686.99	0.00	0.00		0%	
030 Supplies	65,459.00	47,515.06	0.00	0.00		0%	
572 10 41 00 Professional Services	1,500.00	1,890.55	0.00	0.00		0%	
572 10 41 01 Software Maint/data Ba	8,250.00	8,043.70	0.00	0.00		0%	
572 10 41 02 Computer Support Servi	7,500.00	823.66	0.00	0.00		0%	
572 10 42 00 Telephone & Internet C	4,639.00	6,889.73	0.00	0.00		0%	
572 10 42 01 Postage & Shipping Chg	1,500.00	2,293.28	0.00	0.00		0%	
572 10 42 03 Internet Data Base Sys	10,000.00	6,736.30	0.00	0.00		0%	
572 10 42 32 Grant-DO NOT USELibrary Services & Technology Act	0.00	639.00	0.00	0.00		0%	
572 10 43 00 Travel-Lodging,Meals,Mileage	1,500.00	1,401.38	0.00	0.00		0%	
572 10 44 00 Advertising Expenses	4,000.00	1,836.99	0.00	0.00		0%	
572 10 46 00 Insurance - Facility	10,500.00	10,757.78	0.00	0.00		0%	
572 10 49 00 Dues,Subscriptions,Mbrships	1,000.00	140.00	0.00	0.00		0%	
572 40 49 00 Registration Fees	1,000.00	543.90	0.00	0.00		0%	
572 50 47 00 Utilities-elec/gas,wtr	60,000.00	24,407.92	0.00	0.00		0%	
040 Services	111,389.00	66,404.19	0.00	0.00		0%	
572 Libraries	450,032.00	356,689.89	0.00	0.00		0%	
<b>TOTAL EXPENDITURES:</b>	<b>450,032.00</b>	<b>356,689.89</b>	<b>0.00</b>	<b>0.00</b>		<b>0%</b>	
FUND GAIN/LOSS:	-450,032.00	-356,689.89	0.00	0.00			

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund			340,000.00	243,067.58	356,121.00	5%	
101 Municipal Library	450,032.00	356,689.89				-100%	
Total Revenues:	450,032.00	356,689.89	340,000.00	243,067.58	356,121.00	5%	
FUNDS GAIN/LOSS:	-450,032.00	-356,689.89	-340,000.00	-243,067.58	-356,121.00		

# Community Development Department

Recreation/Parks and Open Spaces/ Public Works /Planning and Building

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*"Over the long term, places with strong, distinctive identities are more likely to prosper than places without them. Every place must identify its strongest more distinctive features and develop them or run the risk of being all things to all persons and nothing special to any...Livability is not a middle-class luxury. It is an economic imperative."*

Robert Solow, Nobel Prize Winning Economist

## Recreation

### Mission Statement

*The City of Liberty Lake Recreation Services Section is committed to offering a wide range of activities for all ages and abilities. Recreation events, programs and activities are offered year-round to help enhance the development of the physical, cultural, artistic, and life skills of our community, citizens, and visitors.*

### Description

The City of Liberty Lake Recreation Services Section is responsible for managing the following:

- Events, Activities, Programs planning and operation, and facilities reservations
- Summer Daycamp

The section coordinates the planning and operation of all events, activities, and programs offered for recreation in the city. Coordination may include partnering with 3<sup>rd</sup> party providers, special interest class instructors or other types of personnel or businesses as well as processing program proposals. Planning takes place before events or programs, and follow-up occurs afterward. Planning activities include coordination with all parties involved, research, invention of flyers or other types of advertisement, running of events or programs, setup and cleanup, and follow-up reports and surveys. In addition, all registration is done through this section and information on the City's website is updated and maintained. Facility reservations involve the planning and coordination of parks and city owned facility rentals, reservations, and

maintenance follow-up for private reservations, non-profit events, and city events. Other tasks include reservations of soccer fields for practice, as well as updating schedules, and posting of reservations at the park.

The section is also responsible for the City's Summer Daycamp. This involves planning, coordination, and running of all activities associated with summer daycamp. Planning starts the beginning of the year and staff is hired a couple weeks before the scheduled start of camp. During those couple weeks, daycamp staff plans all activities to take place during the summer, field trips, food and snacks, schedule of daily activities, inventory of supplies, and stocks up on food, and supplies for camp. Staff is also trained and attends classes dealing with safety, first aid, handling situations, and kids. When camp begins, staff runs the camp, ensures the safety of campers, provides activities and snacks, and runs the camp in its entirety for the duration of the summer.

### **Major 2012 Goals**

- To enhance the quality of life of participants in recreation programs and activities by continuing to provide quality recreation programs and activities.
- Continue to increase the variety and scope of programs by partnering with other local jurisdictions and jointly offering programs.
- Continue to increase recreation programs and activities exposure through more advertisement such as Recreation Program Guides.
- Continue to provide many 3<sup>rd</sup> party programs to keep costs and staff allocation numbers low.
- Aim to increase the number of people enrolled to 4,000.
- Continue to offer online registration and payment by credit card with no surcharges by instead building the cost into the overall program fee.
- Offer two different CHILL summer day camp programs (1 for ages 4 to 6, the other for ages 7 to 11).
- Utilizing our new park (Rocky Hill) for reservations, programs, and hosting events.

### **2011 Key Performance Measurement Outcomes**

DESIRED PERFORMANCE	STANDARD	MEASURES	OUTCOMES
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To enhance the quality of life of participants in recreation programs and activities by continuing to provide quality recreation programs and activities.	Expand program offerings through more 3 <sup>rd</sup> party service providers	Offer new programs, and offer a better variety year round	Quality programming was offered for the entire year, and programming was expanded significantly from 44 to around 60.
Increase the variety and scope of programs by partnering with other local jurisdictions and jointly offering programs.	Partner with other local jurisdictions and jointly offer programs.	Jointly offer at least 5 programs with nearby Spokane Valley by July.	We were able to continue a partnership with the City of Spokane on our offering of River Rafting Trips and free transportation. We also continued joint programming with the City of Spokane Valley offering a variety of Dance Classes throughout the year, as well as a Spring Break Theatre Camp.
Increase recreation programs and activities exposure through more advertisement such as Recreation Program Guides.	Create a Recreation Program Guide containing current programs and events.	Distribute the new guide at least once every 2 months to numerous locations around the City.	We were able to produce a Recreation Guide at a very low cost at least once every 2 months throughout the year, and were able to distribute to various locations around the city.

Continue to provide many 3 <sup>rd</sup> party programs to keep costs and staff allocation numbers low.	Partner with local 3 <sup>rd</sup> party service providers to offer programming	Offer at least 80% of programming through this method	Most programs offered were through 3 <sup>rd</sup> party service providers allowing us to offer more programming and a greater variety of programming, even with minimal staff.
Continue to work with local universities to provide outstanding internship opportunities.	Hire a new intern to experience a well defined recreation program.	Have an intern hired on from the late spring through the early fall.	Due to budget constraints, we were unable to meet this goal and did not hire an intern. We were still able to increase programming, even without the extra staff.
Aim to increase the number of people enrolled by at least 125%.	Increase advertisement and exposure of programs.	Have an increase in registration by at least 125%.	We were able to accomplish this goal.
Continue to offer online registration and payment by credit card, and also phase out any surcharges by instead building the cost into the overall program fee.	Utilize our website and advertise for online payment without surcharges	Increase online registration to 75% or more	Most surcharges were taken off our website, leading to an almost 90% program enrollment using our online system.
Increase daily CHILL summer daycamp enrollment to 35.	Allow for more pre-registrations, including those enrolled in 2009, to ensure maximum	Allow for up to 35 campers enrolled daily, up from 30 in 2009.	Our daily CHILL numbers did not reach 35 every day, but the overall

	enrollment.		number of registered children increased by 10, and registration revenue was up about \$4,000.
Utilizing our new park (Rocky Hill) for reservations, and hosting events and activities at the park once construction is completed.	Work with instructors/organizations to utilize Rocky Hill Park to run their programs	Offer at least 4 programs at Rocky Hill Park	Due to construction delays we were unable to meet this goal in 2010, but will be able to utilize the park in 2011.

### 2012 Key Performance Measurements

DESIRED PERFORMANCE	STANDARD	MEASURES
Increase the variety and scope of programs.	Partner with other local jurisdictions and jointly offer programs.	Jointly offer at least 5 new programs with nearby Spokane Valley.
Increase recreation programs and activities exposure.	Continue to produce at a low cost a Recreation Program Guide containing current programs and events.	Distribute the new guide at least once every 2 months to numerous locations around the City.
Aim to increase the number of people enrolled in programs.	Increase advertisement and exposure of programs.	Have an increase in registration to meet our goal of 4,000.
Offer two different CHILL summer day camp programs.	Split into two different age groups (4 to 6 and 7 to 11)	Expand the program, and offer more age appropriate activities.

## Parks and Open Space

### Mission Statement

The Parks & Open Space Services mission is to provide high quality maintenance of existing and future City facilities consistent with the goals and policies outlined within the adopted Parks, Recreation, Open Space and Trails Plan.

### Description

#### **Parks & Open Space Duties:**

- Trails maintenance
- Open space maintenance
- Parks maintenance
- Mowing
- Irrigation repair/maintenance/installation
- Fertilizing
- Small improvement projects
- Small structure construction/repair
- Equipment repair/maintenance
- Snow removal
- Event preparation/cleanup

### Major 2012 Goals

- Provide a consistently high level of maintenance and repair for the parks, trails and open space.
- Optimize irrigation water usage to reduce monthly water costs and practice responsible water use.
- Consistently remove snow from City trails, ensuring year-round use of City recreational facilities.
- Provide City staff as required for special events within public facilities.

#### **2011 Key Performance Measurement Outcomes**

<b>Desired Performance</b>	<b>Standard</b>	<b>Measures</b>	<b>Outcomes</b>
City paths widths are maintained	All City paths are edged every other year	Paths widths will never decrease by more than one foot	Path widths have been maintained

Parks will be consistently clean and presentable to the public	Parks will be regularly cleaned, and special cleaning will take place the day after events if necessary	Minimal complaints about park cleanliness, even after large events	Many compliments about park appearance, even during busy events
Lower monthly irrigation water bills to the City without compromising the appearance of park facilities	City will implement water conserving technologies within parks and open spaces	City will attempt to save 10% on irrigation water bills based on the 2008, 2009 growing seasons; maintain expected appearance of park facilities	Obtained moisture meters free from the Liberty Lake Water Sewer District in September of 2010 thru incentive program. City staff will install these this fall. City staff were dedicated to irrigation maintenance to conserve water from breakages, overspray and nozzle damage

### 2012 Key Performance Measurements

Desired Performance	Standard	Measures
City paths widths are maintained	All City paths are edged every other year	Paths widths will never decrease by more than one foot
Parks will be consistently clean and presentable to the public	Parks will be regularly cleaned, and special cleaning will take place the day after events if necessary	Minimal complaints about park cleanliness, even after large events

Lower monthly irrigation water bills to the City without compromising the appearance of park facilities	City will implement water conserving technologies within parks and open spaces and dedicate staff to the maintenance of irrigation systems	City will attempt to save 10% on irrigation water bills based on the 2011 growing seasons; maintain expected appearance of park facilities
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# Public Works

## Mission Statement

To provide a safe and balanced transportation system, effective stormwater management, efficient park and open space services. Continue to reflect the progressive philosophy of a planned community.

## Description

### **Parks and Open Spaces**

City staff maintains approximately 14 acres of parks (Pavilion Park) and 10 acres of open space.

### **Facilities**

City staff is responsible for maintaining approximately 35,500 square feet of building space within City Hall and the Library - Public Safety Building.

### **Stormwater System**

The City is responsible for maintaining all stormwater facilities for public roads and public properties. The City owns approximately 87 lane miles of roadway that contribute to stormwater runoff that must be managed.

### **Street System**

The City has 87 lane miles of road surface, several hundred traffic signs, three traffic signals and 25 miles of trails and walks.

### **Major 2012 Goals**

- Complete and implement a pavement management plan for the public roads within the City
- Complete City Transportation Improvement Plan for 2012 - 2017
- Complete an inventory of all City signs
- Complete an inventory of all City stormwater facilities (state mandated)
- Complete a City Stormwater Facilities Management Plan
- Update City signs that are not in compliance with MUTCD
- Apply for grants that fit with City transportation goals

### 2011 Performance Measurement Outcomes

Desired Performance	Standard	Measures	Outcomes
A level of maintenance for City parks and open space that is visually appealing	Bi-weekly mowing, monthly weeding and edging, seasonal herbicide spraying, annual tree trimming	80% citizen satisfaction with the appearance of parks and open space	Complaints have decreased, 1/3 of trails have been sealed.
Traffic signs and signals will always be in excellent condition	Immediate response to any sign or signal report that would create a hazardous condition	Response with eight hours to hazardous conditions	All responses to incidents have been immediate, repairs have been made promptly
Roads and sidewalks will be in excellent condition	No potholes, trip hazards, or excessive wear areas	90% citizen satisfaction with street and sidewalk maintenance	Have had fewer pothole complaints. Trip hazards have been addressed

### 2012 Performance Measurements

Desired Performance	Standard	Measures
A level of maintenance for City parks and open space that is visually appealing	Bi-weekly mowing, monthly weeding and edging, seasonal herbicide spraying, annual tree trimming	80% citizen satisfaction with the appearance of parks and open space
Traffic signs and signals will always be in excellent condition	Immediate response to any sign or signal report that would create a hazardous condition	Response with eight hours to hazardous conditions
Roads and sidewalks will be in excellent condition	No potholes, trip hazards, or excessive wear areas	90% citizen satisfaction with street and sidewalk maintenance



## Planning and Building

### Mission Statement

To help create and sustain a quality natural and built environment by guiding growth and change in a manner that preserves and enhances the character of the community, and to work with residents, businesses, elected leaders, and other jurisdictions to achieve Liberty Lake's potential as an outstanding city in which to live, work, and play.

### Section Description

For 2012, it is anticipated that Planning & Building Services will consist of the following staff members:

- Planning & Building Services Manager
- Chief Building Inspector
- Administrative Assistant (shared with other City sections)
- Project Planner

Planning & Building Services is the principal planning and development agency for the City. In general our responsibilities include economic development, coordination with the City Engineer in transportation planning, environmental planning, housing, community and parks planning, and urban development. We accomplish these responsibilities by meeting the requirements of the Growth Management Act; maintaining the development codes that regulate the use and development of land and building of structures on the land, and developing long range plans. The section strives to enhance the physical environment and improve the quality of life found in the City of Liberty Lake. The following background information identifies the resources and strategies required in the past and proposed for the future to plan for, design, and manage the physical development of the City.

### **Our Objectives are to:**

- Assist in establishing and implementing the Comprehensive Plan and fostering development that is consistent with the Plan.
- Maintain or enhance the design of the City through a multi-faceted viewpoint which balances the costs and benefits.
- Administer construction codes that produce a safe, durable, efficient, and accessible built environment.
- Support the development of strong and stable neighborhoods and strengthen the city's bond with neighborhoods through coordinated community partnerships.

- Provide meaningful ways for the public to be involved in land use decisions.
- Enforce codes and regulations effectively and fairly.
- Represent the community's needs and views in regional planning and decision-making.
- Provide citizens and governmental decision-makers with accurate and useful information through surveys, forecasts, and data management.
- Collaborate in the development of projects and programs that contribute to the Liberty Lake's economic vitality.
- Assist the Mayor and City Council in developing new programs and policies that respond to emerging community needs and issues.
- Provide responsive, efficient, consistent, and cost-effective service.

### Section Duties

- **Long Range Planning** maintains the Comprehensive Plan and Map, conducts special studies, coordinates interlocal land use issues, and prepares ordinances and revisions for land use regulations to assure that the City's regulations are in compliance with state law and are consistent with the Comprehensive Plan for future city development, annexations, and community demographic trends.
- **Development Review** ensures development proposals are coordinated and conform to applicable laws and adopted City goals and policies, and develops new and updated design and environmental regulations. Additional services include review of plans and studies for various site construction and infrastructure improvements associated with private and public development, and the corresponding permitting and construction inspection.
- **Building & Permits** conducts structural and architectural plan review and provides inspection services to assure code compliance and public safety for the citizens of Liberty Lake.
- **Code Compliance** ensures the land use regulations within the City are adhered to, generally through a complaint-generated system. If a violation has occurred, attempts are made to resolve it first through voluntary compliance or negotiation.
- **Geographic Information System (GIS)** provides mapping and analysis that is used to assess a variety of valuable data from a geographic perspective. At the present time, the City has aerial photos available and several layers of information including Comprehensive Plan designations, zoning and property information for each parcel located in the City. Over time this spatial database will be enhanced with additional information to serve as an important planning tool.
- **Economic Development** services provide potential business investors with the information they require to make an intelligent location decision and to foster an environment suitable for the growth of existing businesses. This includes developing specialized listings of suitable land and/or buildings for sale/lease. In addition, acting as the City's liaison for site design review, zoning matters; assisting in collecting data for market research; and issues related to creating jobs, increasing income levels, retaining

existing businesses, and expanding the tax base while maintaining the overall quality of life.

### **Section Goals for 2012**

- File .pdf conversion and archiving.
- Streamline the permit statistical and financial reporting process.
- Continue to enhance the City's website to continue to provide important information and tools online.
- Staff training.

### **Key Performance Measurements:**

Desired Performance	Standard	Measures
File .pdf conversion and archiving.	<ul style="list-style-type: none"> <li>• Utilize City Staff with purchased equipment to continue archiving rather than contracting out</li> <li>• Complete previous remaining residential building permit archiving, begin previous remaining commercial building permit and planning archiving, and maintain current year file archiving</li> </ul>	<ul style="list-style-type: none"> <li>• Cost savings</li> <li>• Easier and quicker file accessibility</li> <li>• Compliance with WA State archiving requirements</li> </ul>

Streamline the permit statistical and financial reporting process.	<ul style="list-style-type: none"> <li>• Utilize the new BIAS Permit Module to avoid multiple spreadsheets and reports with manual entry</li> <li>• Permit financial records integrated with accounting (Administrative Services)</li> </ul>	<ul style="list-style-type: none"> <li>• Easily accessible reports and queries</li> <li>• Report consistency and accuracy</li> </ul>
Continue to enhance the City's website to continue to provide important information and tools online	<ul style="list-style-type: none"> <li>• Continue to update time sensitive information</li> <li>• Continue to post the Weekly Project Update</li> <li>• Begin posting other permit statistical and financial reports on the website</li> <li>• Continue to streamline the website to make it as user friendly as possible</li> </ul>	<ul style="list-style-type: none"> <li>• Online availability &amp; use</li> </ul>
Staff training	<ul style="list-style-type: none"> <li>• Continue staff cross training on basic section functions when possible</li> <li>• Continue to encourage participation in free, low cost, or</li> </ul>	<ul style="list-style-type: none"> <li>• Staff availability for permit processing and planning functions</li> <li>• Increased / updated staff knowledge base</li> </ul>

	condensed training opportunities	
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**Planning & Building Services**  
**General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 266,887	\$ 212,638	\$ 188,771	\$ 242,233	28%
Benefits	90,814	79,559	75,627	86,964	15%
Supplies	4,435	5,836	7,250	7,250	0%
Services & Charges	52,626	16,692	11,000	11,500	5%
Capital Outlay	<u>2,479</u>	<u>4,031</u>	<u>1,500</u>	<u>26,300</u>	<u>1653%</u>
<b>Planning &amp; Building Services Total</b>	<b><u>\$ 417,241</u></b>	<b><u>\$ 318,755</u></b>	<b><u>\$ 284,148</u></b>	<b><u>\$ 374,247</u></b>	<b><u>32%</u></b>

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**Notes**

**Salaries & Wages**

1 Adopted addition of Project Planner

**Benefits**

1 11% increase in Medical Benefits, Adopted Project Planner Benefits.

**Services**

1 Adding BIAS Permit Module and service package.

**Capital Outlays**

1 Includes BIAS Permit Module, Large Format Color Scanner w/ Printer, & Equipment

## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE  
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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
558 10 10 00 Community Dev. Director	48,609.00	48,607.89	0.00	0.00		0%	
558 10 10 01 Planning & Bldg Svcs Manager	58,601.00	58,599.85	0.00	0.00		0%	
558 10 10 02 Recreation Coordinator	23,312.00	20,246.89	0.00	0.00		0%	
558 10 10 03 Administrative Assistant	20,418.00	16,809.16	0.00	0.00		0%	
558 10 10 04 Planning Dept Intern	12,000.00	10,321.49	0.00	0.00		0%	
558 10 10 05 Overtime	750.00	0.00	500.00	0.00	200.00	-60%	Redistribute to Chief Building Inspector Overtime - AT 9/12/11
558 10 10 06 Salaries & Wages-Planning & Community Development	0.00	0.00	130,571.00	79,737.88	181,702.90	39%	Added Project Planner \$46,440 (Proposed Step 1) JoAnn = \$17,700.80 (after split w/ Admin & 2% Merit - Proposed Step 1) Amanda = \$68,954.00 Proposed Step 1 Doug = calculated at 50% of 2011 Step 7 (est. \$48,608.10)
559 60 10 00 Chief Bldg Inspector	57,705.00	58,052.55	57,700.00	44,302.18	60,030.25	4%	Wayne = \$60,030.25 (w/ 2% Merit - Proposed Step 3) Need to add COLA, if applicable - AT 9/13/11
559 60 10 01 Overtime-Chief Bldg Inspector	11,581.00	0.28	0.00	0.00	300.00	0%	Redistributed from Planning Overtime - AT 9/12/11
<b>010 Salaries and Wages</b>	<b>232,976.00</b>	<b>212,638.11</b>	<b>188,771.00</b>	<b>124,040.06</b>	<b>242,233.15</b>	<b>28%</b>	
558 10 20 00 Community Dev. Director Medicare	0.00	705.59	0.00	0.00		0%	
558 10 20 01 Medicare	0.00	838.92	1,901.00	1,149.05	2,521.78	33%	Added Project Planner & Calculated at 1.45% of salaries and overtime - AT 9/13/11
558 10 20 02 Recreation Coordinator Medicare	0.00	293.56	0.00	0.00		0%	
558 10 20 03 Administrative Assistant Medicare	2,374.00	243.77	0.00	0.00		0%	
558 10 20 04 Planning Dept Intern Medicare	0.00	149.72	0.00	0.00		0%	
558 10 21 00 Community Dev. Director Retirement	0.00	6,197.54	0.00	0.00		0%	
558 10 21 01 Planning & Bldg Svcs Manager Retirement	18,748.00	7,471.44	0.00	0.00		0%	
558 10 21 02 Rec Coord Retirement	0.00	2,581.52	0.00	0.00		0%	
558 10 21 03 Administrative Assistant Retirement	0.00	2,143.20	0.00	0.00		0%	
558 10 21 04 Planning Dept Intern Retirement	0.00	571.63	0.00	0.00		0%	
558 10 21 05 Retirement	0.00	0.00	16,648.00	10,164.91	22,174.31	33%	Added Project Planner & Calculated at 12.75% of salaries and overtime - AT 9/13/11
558 10 22 00 Community Dev. Dir Medical/Life/LTD	8,118.00	8,182.49	0.00	0.00		0%	
558 10 22 01 Planning & Bldg Svcs Mgr Medical/Life/LTD	12,654.00	12,756.29	0.00	0.00		0%	

## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
558 10 22 02 Rec Coord Medical/Life/LTD	3,378.00	5,238.20	0.00	0.00		0%	
558 10 22 03 Admin Assist Medical/Life/LTD	0.00	3,268.45	0.00	0.00		0%	
558 10 22 04 Medical/Life/LTD	0.00	0.00	29,700.00	17,101.53	32,967.00	11%	Calculated at 11% increase from 2011 budgeted Need to adjust for Project Planner - AT 9/13/11
558 10 23 00 Community Dev. Director L&I	0.00	97.33	0.00	0.00		0%	
558 10 23 01 Planning & Bldg Svcs Manager L&I	0.00	193.70	0.00	0.00		0%	
558 10 23 02 Labor & Industries	0.00	86.22	514.00	357.36	514.00	0%	Same as 2011 budgeted Need to adjust for Project Planner - AT 9/13/11
558 10 23 03 Administrative Assistant L&I	0.00	100.50	0.00	0.00		0%	
558 10 23 04 Planning Dept Intern L&I	831.00	92.09	0.00	0.00		0%	
558 10 28 06 HRA VEBA	1,600.00	2,000.00	0.00	0.00		0%	
559 60 20 00 Chief Bldg Inspector Medicare	0.00	842.06	0.00	0.00		0%	
559 60 20 01 Chief Bldg Inspector Medicare	1,005.00	0.00	837.00	642.61	874.79	5%	Calculated at 1.45% of Wayne's salary and overtime - AT 9/13/11
559 60 21 00 Chief Bldg Inspector Retirement	0.00	7,401.75	0.00	0.00		0%	
559 60 21 01 Building Inspector Retirement	8,835.00	0.00	0.00	0.00		0%	
559 60 21 05 Chief Bldg Inspector Retirement	0.00	0.00	7,357.00	5,641.51	7,692.11	5%	Calculated at 12.75% of Wayne's salary and overtime - AT 9/13/11
559 60 22 00 Chief Bldg Inspector Medical/Life/LTD	15,981.00	16,318.44	0.00	0.00		0%	
559 60 22 01 Building Inspector Medical/Life/LTD	6,249.00	0.00	0.00	0.00		0%	
559 60 22 04 Chief Bldg Inspector Medical/Life/LTD	0.00	0.00	17,530.00	15,030.27	19,080.00	9%	Medical 11% increase,dental 5% decrease,no change Vision/EAP/Life/LTD.amg92311
559 60 23 00 Chief Bldg Inspector L&I	0.00	1,013.26	0.00	0.00		0%	
559 60 23 01 Building Inspector L&I	1,844.00	0.83	0.00	0.00		0%	
559 60 23 02 Chief Bldg Inspector L&I	0.00	0.00	1,140.00	1,160.64	1,140.00	0%	Same as 2011 budgeted - AT 9/13/11
559 60 28 06 HRA VEBA	1,000.00	800.00	0.00	0.00		0%	
<b>020 Personnel Benefits</b>	<b>82,617.00</b>	<b>79,588.50</b>	<b>75,627.00</b>	<b>51,247.88</b>	<b>86,963.99</b>	<b>15%</b>	
558 10 31 01 Office/Operating Supplies	5,000.00	3,434.44	5,000.00	1,783.32	5,000.00	0%	Includes 2012 I-Code - AT 9/12/11
559 60 32 00 Fuel Consumed	2,500.00	2,401.17	2,000.00	1,745.28	2,000.00	0%	AT 9/12/11
559 60 34 00 Minor Equipment	500.00	0.00	250.00	0.00	250.00	0%	AT 9/12/11
<b>030 Supplies</b>	<b>8,000.00</b>	<b>5,835.61</b>	<b>7,250.00</b>	<b>3,528.60</b>	<b>7,250.00</b>	<b>0%</b>	
558 10 41 00 Professional Services	10,000.00	7,751.63	3,000.00	186.42	3,000.00	0%	Includes BIAS Permit Module Annual Service Contract - AT 9/12/11



**BUDGET COMPARISON FUND TOTALS****001 General Fund**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
558 10 41 01 Professional Svc Reimbursed	5,000.00	2,936.35	2,000.00	2,055.46	2,000.00	0%	Reimbursed through 345 83 00 03 - AT 9/12/11
558 10 43 00 Travel-Lodging,Meals,Mileage	1,500.00	1,251.85	1,250.00	587.71	1,250.00	0%	AT 9/12/11
558 10 48 00 Repairs & Maintenance	1,000.00	324.98	1,000.00	564.55	1,000.00	0%	AT 9/12/11
558 10 49 00 Dues,Subscriptions,Mbrships	2,000.00	2,179.00	1,000.00	1,323.95	1,500.00	50%	Increased from 2011 - AT 9/12/11
558 40 49 00 Registration Fees	2,000.00	1,260.00	1,500.00	824.00	1,500.00	0%	AT 9/12/11
559 60 42 00 Department Cell Phones	1,500.00	988.19	1,250.00	698.54	1,250.00	0%	AT 9/12/11
040 Services	23,000.00	16,692.00	11,000.00	6,240.63	11,500.00	5%	
594 58 64 00 Furniture,Computers&Equip	4,000.00	1,048.39	1,500.00	804.43	25,000.00	1567%	Includes BIAS Permit Module, Large Format Color Scanner w/ Printer, & Equipment Updates - AT 9/12/11
060 Capital Outlays	4,000.00	1,048.39	1,500.00	804.43	25,000.00	1567%	
558 10 90 00 Unemployment Claims-Planning	0.00	2,982.56	0.00	929.58	1,300.00	0%	Need to increase from 2011 - AT 9/12/11
090 Interfund Payments for Services	0.00	2,982.56	0.00	929.58	1,300.00	0%	
558 Planning & Community Developme	350,593.00	318,785.17	284,148.00	186,791.18	374,247.14	32%	
<b>TOTAL EXPENDITURES:</b>	<b>350,593.00</b>	<b>318,785.17</b>	<b>284,148.00</b>	<b>186,791.18</b>	<b>374,247.14</b>	<b>32%</b>	
FUND GAIN/LOSS:	-350,593.00	-318,785.17	-284,148.00	-186,791.18	-374,247.14		

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	350,593.00	318,785.17	284,148.00	186,791.18	374,247.14	32%	
Total Revenues:	350,593.00	318,785.17	284,148.00	186,791.18	374,247.14	32%	
FUNDS GAIN/LOSS:	-350,593.00	-318,785.17	-284,148.00	-186,791.18	-374,247.14		

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**Recreation**  
**General Fund 001**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 45,143	\$ 38,061	\$ 44,340	\$ 45,732	3%
Benefits	10,569	10,970	13,144	16,192	23%
Supplies	4,443	6,646	12,000	16,500	38%
Services & Charges	22,318	16,462	20,500	21,675	6%
Capital Outlay	-	-	-	5,000	#DIV/0!
<b>Recreation Total</b>	<b><u>\$ 82,472</u></b>	<b><u>\$ 72,139</u></b>	<b><u>\$ 89,984</u></b>	<b><u>\$ 105,099</u></b>	<b><u>17%</u></b>

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**Notes**

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**Salaries & Wages**

- 1 2% Merit increase for employees.

**Benefits**

- 1 Staffing allocation changes in 2011 are not reflected in 2011 Budget. Increase in % is due to that adjustment.

**Supplies**

- 1 Addition of new events.

**Capital**

- 1 \$5,000 is budgeted for BIAS registratoin module to integrate

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
574 20 10 00 Recreation Coordinator	23,312.00	20,246.30	0.00	0.00		0%	
574 20 10 01 Seasonal Staff Interns	22,000.00	17,814.45	0.00	0.00		0%	
574 20 10 02 Overtime	500.00	0.00	500.00	129.09	500.00	0%	
574 20 10 03 Salaries & Wages-Recreation	0.00	0.00	43,840.00	51,114.88	45,231.80	3%	Reflects \$20,000 for seasonal employees and 50% split salary in the amount of \$25,231.80 for Recreation Coordinator position. Other 50% is budgeted under Golf Salaries.
574 20 21 01 Created In Payroll Benefit Distribution	0.00	0.00	0.00	0.00		0%	
010 Salaries and Wages	45,812.00	38,060.75	44,340.00	51,243.97	45,731.80	3%	
574 20 20 00 Recreation Coordinator Medicare	0.00	293.56	0.00	0.00		0%	
574 20 20 01 Social Security/Medicare	0.00	1,335.26	1,918.00	1,708.93	1,945.81	1%	\$27.81 reflects 1.45% increase for 2012.
574 20 20 02 Social Security Benefi	1,395.00	0.00	0.00	0.00		0%	
574 20 20 08 Medicare	665.00	0.00	0.00	0.00		0%	
574 20 21 00 Rec Coord Retirement	2,973.00	2,581.51	0.00	0.00		0%	
574 20 21 05 Retirement	0.00	0.00	3,032.00	4,547.25	3,418.58	13%	12.75% increase for 2012
574 20 22 00 Rec Coord Medical/Life/LTD	3,307.00	5,238.00	0.00	0.00		0%	
574 20 22 04 Rec Coord Medical/Life/LTD	0.00	0.00	6,906.00	13,094.91	9,540.00	38%	Medical 11% increase,dental 5% decrease,no change Vision/EAP/Life/LTD.Appropriation is 50%,other 50% in golf fund.amg92311.Need to verify,looks like everyone is using a different set of salary schedules.
574 20 23 00 Recreation Coordinator L&I	0.00	86.18	0.00	0.00		0%	
574 20 23 02 Labor & Industries	0.00	0.00	1,288.00	1,524.33	1,288.00	0%	
574 20 23 03 Seasonal Staff Interns L&I	1,475.00	1,035.28	0.00	0.00		0%	
574 20 28 10 HRA VEBA	400.00	400.00	0.00	0.00		0%	
020 Personnel Benefits	10,215.00	10,969.79	13,144.00	20,875.42	16,192.39	23%	
574 20 31 02 Rec Office/Operating Supplies	2,000.00	1,430.95	1,500.00	2,587.26	1,500.00	0%	
574 20 31 03 CHILL Office/Operating Supplies	5,000.00	4,250.98	5,000.00	4,977.25	8,000.00	60%	Budget increase for better field trips (which directly affects enrollment), healthier snacks such as fruits and vegetables and increased cost of transportation due to high gas costs.
574 20 31 04 Special Events Office/Operating Supplies	0.00	0.00	2,000.00	880.99	3,500.00	75%	Addition of new annual event, Fright Fest. This will be an annual fund raiser for the Liberty Lake Community Theatre group. Estimated budget is \$1500.00. MG
574 20 31 05 Liberty Lake Youth Commission	3,500.00	964.18	3,500.00	2,035.51	3,500.00	0%	

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
030 Supplies	10,500.00	6,646.11	12,000.00	10,481.01	16,500.00	38%	
574 20 41 00 Professional Services	1,500.00	1,606.62	1,500.00	1,553.34	1,500.00	0%	
574 20 41 04 Children's Programming	10,000.00	6,105.50	10,000.00	9,973.05	10,000.00	0%	
574 20 41 05 Adult Programming	2,000.00	5,460.15	5,000.00	1,362.70	5,000.00	0%	
574 20 41 06 Senior Programming	1,000.00	1,044.60	1,000.00	0.00	1,000.00	0%	
574 20 41 07 Special Events Programming	1,500.00	1,355.94	1,500.00	6.50	1,500.00	0%	
574 20 43 00 Travel-Lodging,Meals,Mileage	500.00	0.00	0.00	16.34	800.00	0%	Registration, training through WA Recreation and Park Assoc and local Federal Grant Training.
574 20 44 00 Advertising Expenses	500.00	465.30	500.00	167.85	500.00	0%	
574 20 48 00 Repair/Maintenance Equip	500.00	0.00	500.00	0.00	500.00	0%	
574 40 49 00 Registration Fees	500.00	0.00	500.00	291.50	500.00	0%	
040 Services	18,000.00	16,038.11	20,500.00	13,371.28	21,300.00	4%	
594 79 64 00 Furniture,Computers&Equip-Recreation	0.00	0.00	0.00	0.00	5,000.00	0%	\$5,000 is budgeted for BIAS registratoion module to integrate registrations with our financial software. Library would also be able to utilize this module for online registrations and credit card payments.
060 Capital Outlays	0.00	0.00	0.00	0.00	5,000.00	0%	
574 20 90 00 Unemployment Claims-Recreation	0.00	423.70	0.00	0.00	375.00	0%	
090 Interfund Payments for Services	0.00	423.70	0.00	0.00	375.00	0%	
574 Participant Recreation	84,527.00	72,138.46	89,984.00	95,971.68	105,099.19	17%	
<b>TOTAL EXPENDITURES:</b>	<b>84,527.00</b>	<b>72,138.46</b>	<b>89,984.00</b>	<b>95,971.68</b>	<b>105,099.19</b>	<b>17%</b>	
FUND GAIN/LOSS:	-84,527.00	-72,138.46	-89,984.00	-95,971.68	-105,099.19		

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	84,527.00	72,138.46	89,984.00	95,971.68	105,099.19	17%	
Total Revenues:	84,527.00	72,138.46	89,984.00	95,971.68	105,099.19	17%	
FUNDS GAIN/LOSS:	-84,527.00	-72,138.46	-89,984.00	-95,971.68	-105,099.19		

**Parks**  
**General Fund 001**

<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 71,241	\$ 89,160	\$ 122,608	\$ 152,944	25%
Benefits	23,149	26,867	36,082	41,561	15%
Supplies	12,990	22,876	26,130	30,500	17%
Services & Charges	26,564	16,230	13,200	33,990	158%
Intergovernmental	-	1,011		5,400	#DIV/0!
Capital Outlay	204,445	377,403	76,779	85,250	11%
<b>Parks Total</b>	<b><u>\$ 338,389</u></b>	<b><u>\$ 533,547</u></b>	<b><u>\$ 274,799</u></b>	<b><u>\$ 349,645</u></b>	<b><u>27%</u></b>

**Notes**

**Salaries & Wages**

- 1 New Faciliteis Technician. Reallocation of Community Development time. 2% merit increase for employees.

**Benefits**

- 1 11% Medical Increase. New Facilities Technician.

**Supplies**

- 1 Increased due to the addition of RHP Phase II costs, arboretum and fertilizer.

**Services & Charges**

- 1 \$20,000 added for Tree Replacement.

**Capital Outlay**

- 1 Purchase of parks department equipment

## BUDGET COMPARISON FUND TOTALS

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
576 80 10 00 Park Superintendent	56,326.00	58,035.94	0.00	0.00		0%	
576 80 10 01 Seasonal Staff	30,000.00	30,510.32	0.00	0.00		0%	
576 80 10 02 Overtime	850.00	613.65	850.00	1,043.39	1,000.00	18%	Parks seasonal
576 80 10 03 Salaries & Wages-Parks	0.00	0.00	121,758.00	79,718.75	151,944.00	25%	2% merit,seasonals \$40,000,Community Development Dir. appropriation 33.33%, \$27,500 for new facilities technician position
010 Salaries and Wages	87,176.00	89,159.91	122,608.00	80,762.14	152,944.00	25%	
576 80 20 00 Park Superintendent Medicare	0.00	841.72	0.00	0.00		0%	
576 80 20 01 Social Security/Medicare	1,265.00	2,333.80	4,311.00	2,955.47	1,818.93	-58%	No Social Security on seasonals as they will be required to receive retirement per Department of Retirement Systems.
576 80 20 02 Overtime Seasonal Staff SS/Medicare	0.00	47.27	0.00	0.00		0%	
576 80 20 05 Social Security Seasonal	1,913.00	0.00	0.00	0.00		0%	
576 80 21 00 Park Superintendent Retirement	7,183.00	7,308.99	0.00	0.00		0%	
576 80 21 05 Retirement	0.00	0.00	10,425.00	6,682.43	13,740.00	32%	Includes adding seasonals to retirement per Dept. of Retirement Systems.
576 80 22 00 Park Superintendent Medical/Life/LTD	11,967.00	12,742.61	0.00	0.00		0%	
576 80 22 04 Medical/Life/LTD	0.00	0.00	18,340.00	13,698.45	21,502.00	17%	Medical 11% increase,dental 5% decrease,no change Vision/EAP/Life/LTD.Community Development Dir. appropriated 33.33%.amg92311
576 80 23 00 Park Superintendent L&I	2,950.00	946.89	0.00	0.00		0%	
576 80 23 01 Seasonal Staff L&I	0.00	1,845.65	0.00	0.00		0%	
576 80 23 02 Labor & Industries	0.00	0.00	3,006.00	3,539.73	4,500.00	50%	
576 80 28 06 HRA VEBA	800.00	800.00	0.00	0.00		0%	
020 Personnel Benefits	26,078.00	26,866.93	36,082.00	26,876.08	41,560.93	15%	
576 80 31 00 Uniforms - Shirts	350.00	353.96	350.00	166.40		-100%	moved to office/operating
576 80 31 01 Office/Operating Supplies	7,150.00	13,458.14	17,280.00	21,245.77	28,000.00	62%	This was increased due to the addition of RHP Phase II costs, arboretum and fertilizer.
576 80 31 03 Fertilizers & Chemicals	3,500.00	5,867.90	8,500.00	3,533.60		-100%	this was moved to office/operating
576 80 32 00 Fuel Consumed	0.00	2,159.46	0.00	0.00	2,500.00	0%	This is about 25% of our total fuel bill
576 80 35 00 Small Tools & Minor Equipment	2,500.00	1,036.54	0.00	0.00		0%	
030 Supplies	13,500.00	22,876.00	26,130.00	24,945.77	30,500.00	17%	



## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE

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## 001 General Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
576 80 41 00 Professional Services	2,000.00	1,471.51	2,000.00	1,099.13	22,000.00	1000%	20K is for Tree Replacement. 2k is for normal operations.
576 80 41 30 Prof Services - Rocky Hill Grant	0.00	2,000.00	0.00	0.00		0%	
576 80 42 00 Telephone,Internet,Postage	750.00	0.00	0.00	165.39	490.00	0%	This is for our wireless internet connection at Pavillion Park
576 80 43 00 Travel- Lodging, Meals, Mileage	500.00	0.00	0.00	0.00		0%	
576 80 47 01 Utilities-Elec/Gas,Wtr/Swr,Trsh	10,000.00	10,010.81	10,000.00	12,006.46	10,000.00	0%	Our amount should not change for 2012.
576 80 48 00 Equipment Repair & Mai	15,000.00	2,462.33	1,000.00	0.00	1,000.00	0%	this amount should not change for next year
576 80 48 01 Tree Replacement & Mai	2,800.00	211.97	0.00	0.00		0%	
576 80 49 00 Dues, Subscriptions, Memberships	250.00	0.00	0.00	0.00		0%	
576 80 49 01 Registration Fees	500.00	73.00	200.00	508.00	500.00	150%	this will also pay for our training for new hires for 2012
<b>040 Services</b>	<b>31,800.00</b>	<b>16,229.62</b>	<b>13,200.00</b>	<b>13,778.98</b>	<b>33,990.00</b>	<b>158%</b>	
594 76 63 00 Community Art	2,000.00	898.95	0.00	0.00	5,000.00	0%	Community Art
594 76 63 04 Rocky Hill Grant	502,818.00	376,504.16	7,779.00	8,201.58	7,800.00	0%	this will not be changed for 2012. this will allow us to complete small projects in the parks.
594 76 64 01 Capital Assets - Machinery & Equipment	5,000.00	0.00	69,000.00	1,141.35	72,450.00	5%	Per Financial Forecast. \$\$ set aside for future Park Projects and to meet match requirements.
<b>060 Capital Outlays</b>	<b>509,818.00</b>	<b>377,403.11</b>	<b>76,779.00</b>	<b>9,342.93</b>	<b>85,250.00</b>	<b>11%</b>	
576 80 90 00 Unemployment Claims-Parks	0.00	1,011.00	0.00	0.00	5,400.00	0%	
<b>090 Interfund Payments for Services</b>	<b>0.00</b>	<b>1,011.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,400.00</b>	<b>0%</b>	
<b>576 Park Facilities</b>	<b>668,372.00</b>	<b>533,546.57</b>	<b>274,799.00</b>	<b>155,705.90</b>	<b>349,644.93</b>	<b>27%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>668,372.00</b>	<b>533,546.57</b>	<b>274,799.00</b>	<b>155,705.90</b>	<b>349,644.93</b>	<b>27%</b>	
<b>FUND GAIN/LOSS:</b>	<b>-668,372.00</b>	<b>-533,546.57</b>	<b>-274,799.00</b>	<b>-155,705.90</b>	<b>-349,644.93</b>		

## BUDGET COMPARISON FUND TOTALS

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
576 61 10 00 Golf Professional	56,575.00	55,841.58	0.00	0.00		0%	
576 61 10 01 Golf Superintendent	56,326.00	51,084.16	0.00	0.00		0%	
576 61 10 07 Seasonal Staff	55,000.00	58,822.37	0.00	0.00		0%	
576 61 10 08 Overtime	1,500.00	56.67	1,500.00	669.68	1,500.00	0%	
576 61 10 13 Salaries & Wages-Golf	0.00	0.00	112,676.00	101,614.92	142,809.41	27%	Need to adjust for new employee Chris Johnston and include half of Rec Coordinator salary merit increase and Chris's merit increase for 2012. MG
							Transferred one- half of Recreation Coordinator salary from Planning in the amount of \$25,231.80. MG
							Chris's salary \$56,616.24 STEP 7 for 2012 Seasonal salary \$62,103.48 for 2012 Sub total \$118,720.04 Plus half Rec Coordinator \$25,231.80 Total \$142,809.41
							Does not include any COLA

010	Salaries and Wages	169,401.00	165,804.78	114,176.00	102,284.60	144,309.41	26%	
576 61 20 00	Golf Professional Medicare	0.00	814.61	0.00	0.00		0%	
576 61 20 01	Social Security/Medicare	0.00	740.90	5,227.00	6,015.08	6,860.80	31%	1.45% increase of salaries and overtime in the amount of \$1,633.80 for 2012
576 61 20 03	Medicare	2,457.00	0.00	0.00	0.00		0%	
576 61 20 07	Seasonal Staff SS/Medicare	0.00	4,499.82	0.00	0.00		0%	
576 61 20 08	Social Security	3,410.00	4.36	0.00	0.00		0%	
576 61 21 00	Golf Professional Retirement	0.00	7,119.79	0.00	0.00		0%	
576 61 21 01	Golf Superintendent Retirement	14,396.00	6,513.34	0.00	0.00		0%	
576 61 21 05	Retirement	0.00	0.00	7,214.00	3,583.01	17,397.69	141%	12.75% increase for 2012 and applies to FTE and seasonals.
576 61 22 00	Golf Prof Medical/Life/LTD	16,755.00	13,961.80	0.00	0.00		0%	
576 61 22 01	Golf Super Medical/Life/LTD	18,011.00	15,186.40	0.00	0.00		0%	

# BUDGET COMPARISON FUND TOTALS

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
576 61 22 04 Medical/Life/LTD	0.00	0.00	17,530.00	12,098.60	31,462.00	79%	Medical 11% increase,dental 5% decrease,no changes to Vision/EAP,Life/LTD. 50% appropriation for Rec. Coord.amg92311.Need to verify,looks like everyone is using a different set of salary schedules.  11% increase for Chris's salary of \$55,473.60 Need to adjust for 2012 with revised salaries Is Jen included in this?  \$8,717.51 increase for Chris and half of Rec Coordinator position. MG
576 61 23 00 Golf Professional L&I	0.00	925.70	0.00	0.00		0%	
576 61 23 01 Golf Superintendent L&I	0.00	908.20	0.00	0.00		0%	
576 61 23 02 Labor & Industries	0.00	0.00	4,940.00	7,249.33	4,940.00	0%	
576 61 23 04 Labor & Industries	5,022.00	0.00	0.00	0.00		0%	
576 61 23 07 Seasonal Staff L&I	0.00	3,571.57	0.00	0.00		0%	
576 61 28 09 HRA VEBA	1,600.00	1,600.00	0.00	0.00		0%	
020 Personnel Benefits	61,651.00	55,846.49	34,911.00	28,946.02	60,660.49	74%	
576 61 31 00 Office/Operating Supplies	2,500.00	15,478.45	13,000.00	8,042.75	15,000.00	15%	Increased due to the addition of annual application of top dressing for bunker sand at Golf Course.
576 61 31 01 Publications	150.00	0.00	150.00	77.72	150.00	0%	
576 61 31 02 Uniforms-shirts	500.00	0.00	500.00	763.05	1,300.00	160%	Uniforms for Trailhead maintenance and pro shop staff. MG
576 61 32 00 Fuel Consumed	7,500.00	7,060.17	7,500.00	6,679.16	7,500.00	0%	
576 61 34 01 Pro Shop Merchandise	15,000.00	6,641.57	10,000.00	1,902.26	20,000.00	100%	Head Pro has extensive merchandising background and experience and will be modernizing the pro shop along with offering better selection of inventory.  Financial return expectation of at least 25% - MG
576 61 34 02 Pro Shop Concession Pu	5,500.00	2,795.86	0.00	0.00		0%	
576 61 35 00 Small Tools & Equipmen	15,839.00	65.15	15,839.00	6,773.65	15,839.00	0%	

## BUDGET COMPARISON FUND TOTALS

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
576 65 31 01 Maintenance Of Golf Course	25,000.00	24,969.09	25,000.00	27,740.78	41,000.00	64%	Reflects \$10,000 needed repairs and new, clean bunker sand on the Trailhead bunkers. \$6,000 for removal of 6" of sand in all bunkers.
030 Supplies	71,989.00	57,010.29	71,989.00	51,979.37	100,789.00	40%	
576 61 41 00 Professional Services	500.00	11,927.20	500.00	10,435.43	500.00	0%	
576 61 42 01 Telephone/Postage	2,000.00	2,284.54	2,900.00	1,481.88	2,900.00	0%	
576 61 43 01 Travel-Lodging,Meals,Mileage	1,500.00	0.00	1,500.00	0.00	2,000.00	33%	Travel per diem for trainings for Golf Superintendent and Head Pro. MG
576 61 44 00 Advertisements	2,500.00	3,135.90	2,500.00	3,218.70	4,000.00	60%	Marketing will be increased to include ad in the annual golf brochure by the Spokesman Review and may include a 30 second commercial which we can use on our website, on tv and in the pro shop. Staff anticipate sharing the cost with Palenque's Restaurant.
576 61 46 00 Insurance	12,559.00	12,867.33	13,511.00	15,371.33	13,511.00	0%	
576 61 47 00 Utilities-Elec/Gas,Wtr/Swr,Trsh	35,000.00	37,874.45	37,000.00	26,665.40	37,000.00	0%	
576 61 48 01 Repair & Maintenance	2,500.00	4,401.83	4,000.00	1,914.10	4,000.00	0%	
576 61 49 01 Dues,Subscriptions,Mbrships	1,000.00	425.00	1,000.00	1,153.66	1,500.00	50%	To cover dues for Parks Superintendent and Head Pro.
576 61 49 02 Registration	1,000.00	40.00	1,000.00	0.00	1,000.00	0%	
576 65 41 00 Professional Services-Golf Greens	0.00	0.00	0.00	541.15		0%	
040 Services	58,559.00	72,956.25	63,911.00	60,781.65	66,411.00	4%	
576 61 90 00 Unemployment Claims	0.00	5,187.51	0.00	0.00		0%	
576 61 90 01 Unemployment Claims-Golf Course	0.00	0.00	0.00	10,934.83	15,000.00	0%	
090 Interfund Payments for Services	0.00	5,187.51	0.00	10,934.83	15,000.00	0%	
576 Park Facilities	361,600.00	356,805.32	284,987.00	254,926.47	387,169.90	36%	
<b>TOTAL EXPENDITURES:</b>	<b>361,600.00</b>	<b>356,805.32</b>	<b>284,987.00</b>	<b>254,926.47</b>	<b>387,169.90</b>	<b>36%</b>	
FUND GAIN/LOSS:	-361,600.00	-356,805.32	-284,987.00	-254,926.47	-387,169.90		

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
001 General Fund	668,372.00	533,546.57	274,799.00	155,705.90	349,644.93	27%	
420 Golf Operations Fund	361,600.00	356,805.32	284,987.00	254,926.47	387,169.90	36%	
Total Revenues:	1,029,972.00	890,351.89	559,786.00	410,632.37	736,814.83	32%	
FUNDS GAIN/LOSS:	-1,029,972.00	-890,351.89	-559,786.00	-410,632.37	-736,814.83		

# **ALL Other Funds**

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**Street Light Utility Resources**  
**General Fund 002**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Beginning Balance	\$ -	\$ -	\$ -	\$ -	0%
Other Financing Sources, Transfers - In	-	-	27,500	27,500	
<b>Street Light Utility Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	

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**Street Light Utility Uses**  
**General Fund 002**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Services & Charges	\$ -	\$ -	\$ 27,500	\$ 27,500	
Fund Balance	-	-	-	-	0%
<b>Street Light Utility Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	

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**Notes**

**General**

- 1 Street Light Utility moved from Special Revenue Fund to the General Fund to comply with the new GASB Statement 54







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**Street Fund Resources**  
**Special Revenue Fund 110**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Beginning Balances	\$ 371,144	\$ 327,827	\$ 282,292	\$ 370,000	31%
Taxes - Gas Tax	151,847	157,466	148,000	153,000	3%
Interest & Other Earnings	2,303	1,039	1,005	1,005	0%
Non Revenue	-	-	150,000	150,000	0%
Other Financing Sources, Transfer - In	392,040	502,179	581,721	510,000	-12%
<b>Street Fund Total Resources</b>	<b><u>\$ 917,334</u></b>	<b><u>\$ 988,511</u></b>	<b><u>\$ 1,163,018</u></b>	<b><u>\$ 1,184,005</u></b>	<b><u>2%</u></b>

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**Street Fund Uses**  
**Special Revenue Fund 110**

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<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 221,366	\$ 220,924	\$ 203,588	\$ 207,059	2%
Benefits	73,770	77,608	72,025	79,435	10%
Supplies	4,167	3,350	23,535	20,385	-13%
Services & Charges	282,774	576,750	497,500	357,250	-28%
Capital Outlay	4,662	18,000	21,500	-	-100%
Non Expenditure	-	50	65	225	246%
Other Financing Uses, Transfer - Out	2,768	-	-	6,000	
Fund Balance	327,827	200,000	344,805	513,651	49%
<b>Street Fund Total Uses</b>	<b><u>\$ 917,334</u></b>	<b><u>\$ 1,096,682</u></b>	<b><u>\$ 1,163,018</u></b>	<b><u>\$ 1,184,005</u></b>	<b><u>2%</u></b>

## BUDGET COMPARISON FUND TOTALS

## 110 Street Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 01 10 Beginning Fund Balance	327,827.00	327,826.96	282,292.00	455,456.02	370,000.00	31%	Projected Fund Balance.
308 Beginning Balances	327,827.00	327,826.96	282,292.00	455,456.02	370,000.00	31%	
336 00 87 00 Gas Tax - Streets	146,968.00	157,466.45	148,000.00	117,629.12	153,000.00	3%	2011 Projection is 157K. There is a 3.4% reduction from the State in Shared Revenue. Trend supports the increase to 153K.
330 State Generated Revenues	146,968.00	157,466.45	148,000.00	117,629.12	153,000.00	3%	
361 90 01 10 Interest - Checking	0.00	2.90	5.00	25.21	5.00	0%	
360 Miscellaneous Revenue	0.00	2.90	5.00	25.21	5.00	0%	
361 11 01 10 Investment Interest	2,000.00	1,035.98	1,000.00	541.26	1,000.00	0%	
361 Investment Interest	2,000.00	1,035.98	1,000.00	541.26	1,000.00	0%	
389 00 01 10 Wayfinding	50,000.00	0.00	0.00	0.00		0%	
389 01 01 10 Interchange Justification Report-TIF Are:	150,000.00	0.00	150,000.00	0.00	150,000.00	0%	
380 Non Revenues	200,000.00	0.00	150,000.00	0.00	150,000.00	0%	
397 42 01 10 OP Trans Frm Gen Fund	502,179.00	502,179.00	581,721.00	350,000.00	510,000.00	-12%	Based upon Streets Maintenance Plan. Needed resources from General Fund. Reduced Street Preservation to 215K.
397 Interfund Transfers	502,179.00	502,179.00	581,721.00	350,000.00	510,000.00	-12%	
<b>TOTAL REVENUES:</b>	<b>1,178,974.00</b>	<b>988,511.29</b>	<b>1,163,018.00</b>	<b>923,651.61</b>	<b>1,184,005.00</b>	<b>2%</b>	
539 30 41 10 Road Hazard Removal	1,500.00	2,255.00	1,500.00	395.00	1,500.00	0%	this amount will not change
040 Services	1,500.00	2,255.00	1,500.00	395.00	1,500.00	0%	
539 Other Environment Services	1,500.00	2,255.00	1,500.00	395.00	1,500.00	0%	
542 90 10 00 Crew Supervisor	40,982.00	41,173.01	0.00	0.00		0%	
542 90 10 01 Seasonal Staff	25,000.00	28,249.67	0.00	0.00		0%	
542 90 10 02 Community Dev. Director	48,609.00	48,608.31	0.00	0.00		0%	
542 90 10 03 City Engineer	75,609.00	75,153.67	0.00	0.00		0%	
542 90 10 04 Facilities Technician	29,724.00	29,625.49	0.00	0.00		0%	

## BUDGET COMPARISON FUND TOTALS

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## 110 Street Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
542 90 10 05 Overtime	1,000.00	1,741.51	1,000.00	1,602.26	2,000.00	100%	
542 90 10 06 Salaries & Wages-Streets	0.00	0.00	202,588.00	157,755.63	205,059.00	1%	2% merit
542 90 10 13 City EngineerDO NOT USERocky Hill Grant	0.00	454.59	0.00	0.00		0%	
010 Salaries and Wages	220,924.00	225,006.25	203,588.00	159,357.89	207,059.00	2%	
542 90 20 00 Crew Supervisor Medicare	0.00	599.08	0.00	0.00		0%	
542 90 20 01 Social Security/Medicare	0.00	2,160.38	4,565.00	2,984.57	3,002.35	-34%	No Social Security for seasonals.Seasonals qualify for retirement per the Dept. of Retirement Systems.
542 90 20 02 Community Dev. Dir Medicare	3,204.00	705.59	0.00	0.00		0%	
542 90 20 03 City Engineer Medicare	0.00	1,090.41	0.00	0.00		0%	
542 90 20 04 Facilities Technician Medicare	0.00	429.55	0.00	0.00		0%	
542 90 20 05 Social Security	1,612.00	128.80	0.00	0.00		0%	
542 90 20 13 City EngDO NOT USE Medicare Rocky Hill Grant	0.00	6.75	0.00	0.00		0%	
542 90 21 00 Crew Supervisor Retirement	24,982.00	5,249.59	0.00	0.00		0%	
542 90 21 02 Community Dev. Dir Retirement	0.00	6,197.55	0.00	0.00		0%	
542 90 21 03 City Engineer Retirement	0.00	9,586.01	0.00	0.00		0%	
542 90 21 04 Facilities Technician Retirement	0.00	3,776.98	0.00	0.00		0%	
542 90 21 05 Retirement	0.00	10.93	22,770.00	17,729.03	24,967.00	10%	Inc. seasonals retirement per the Dept. of Retirement Systems
542 90 21 13 City EngDO NOT USE Retirement Rocky Hill Grant	0.00	59.31	0.00	0.00		0%	
542 90 22 00 Crew Supervisor Medical/Life/LTD	7,026.00	7,035.93	0.00	0.00		0%	
542 90 22 02 Community Dev. Director Medical/Life/LTD	9,007.00	8,182.76	0.00	0.00		0%	
542 90 22 03 City Engineer Medical/Life/LTD	18,336.00	18,487.49	0.00	0.00		0%	
542 90 22 04 Medical/Life/LTD	6,457.00	6,508.55	39,751.00	30,400.21	44,066.00	11%	Medical 11% increase,dental 5% decrease,no change Vision/EAP/Life/LTD. Community Development Dir. appropriated 33.33%.amg92311
542 90 22 13 City Eng Medical/Life/LTD Rocky Hill	0.00	0.00	0.00	0.00		0%	
542 90 23 00 Crew Supervisor L&I	0.00	1,019.91	0.00	0.00		0%	
542 90 23 01 Seasonal Staff L&I	0.00	1,651.41	0.00	0.00		0%	
542 90 23 02 Labor & Industries	0.00	97.41	4,939.00	5,487.69	7,400.00	50%	2011 actual already @ \$3672 for half of year.

## BUDGET COMPARISON FUND TOTALS

CITY OF LIBERTY LAKE

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## 110 Street Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
542 90 23 03 City Engineer L&I	4,984.00	834.94	0.00	0.00		0%	
542 90 23 04 Facilities Technician L&I	0.00	962.29	0.00	0.00		0%	
542 90 23 05 Created In Payroll Benefit Distribution	0.00	0.00	0.00	0.00		0%	
542 90 23 13 City EngineerDO NOT USE L&I Rocky Hill	0.00	4.29	0.00	0.00		0%	
542 90 28 06 HRA VEBA	2,000.00	2,800.00	0.00	0.00		0%	
020 Personnel Benefits	77,608.00	77,585.91	72,025.00	56,601.50	79,435.35	10%	
542 90 31 00 Office/Operating Supplies	600.00	13,473.41	18,000.00	15,608.08	15,000.00	-17%	this is being decreased based on use for this year
542 90 31 01 Uniforms-shirts	250.00	330.66	150.00	269.80		-100%	this is being moved to office/operating
542 90 32 00 Fuel Consumed	2,500.00	4,385.34	5,385.00	5,904.35	5,385.00	0%	this amount should not change from 2011
030 Supplies	3,350.00	18,189.41	23,535.00	21,782.23	20,385.00	-13%	
542 30 48 06 Striping	22,000.00	15,386.81	22,000.00	20,013.36	22,000.00	0%	striping for streets, crosswalks
542 30 48 07 Parking Lot Repair/Maint	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0%	we will need to repair parking lots next summer
542 30 48 08 Street Maintenance	165,000.00	73,604.60	203,500.00	195,497.20	215,000.00	6%	Only half of the amount identified in Pavement Management Plan
542 50 48 00 Structures (bridges Et	500.00	0.00	0.00	0.00		0%	
542 64 47 00 Utilities-Elec/Gas,Wtr/Swr,Trsh	5,000.00	11,028.91	10,000.00	10,939.70	11,000.00	10%	This will go up by 1,000 to reflect last year.
542 64 48 00 Traffic Control Device	15,000.00	5,821.87	4,000.00	1,878.25	5,900.00	48%	This is increased to reflect 2010 actual
542 66 41 00 Snow And Ice Control	75,000.00	58,898.87	75,000.00	45,826.84	75,000.00	0%	this will not change from 2011
542 66 48 02 Trail Maintenance	5,000.00	3,047.50	6,000.00	6,000.00	6,000.00	0%	this takes care of path sealing; will not change from 2011
542 67 48 00 Street Cleaning	15,000.00	8,398.94	15,000.00	9,019.03	10,500.00	-30%	this will decrease based on historical use.
542 67 48 01 Weed Control	7,000.00	0.00	0.00	0.00		0%	
542 67 48 02 Culvert/Drywell Mainte	2,500.00	0.00	0.00	0.00		0%	
542 90 41 00 Professional Services	1,250.00	12,822.99	5,500.00	7,243.44	5,500.00	0%	this amount should not change from 2011
542 90 42 00 Cell Phones	1,000.00	1,395.40	750.00	426.06	550.00	-27%	this amount is slightly less than 2011
542 90 43 00 Travel-Lodging,Meals,Mileage	2,500.00	0.00	0.00	0.00		0%	
542 90 48 00 Equipment Repair/Maintenance	4,500.00	622.22	500.00	520.92	550.00	10%	this is a slight increase from 2011
542 90 49 00 Registration Fees	1,000.00	50.00	750.00	443.00	750.00	0%	We will have more training for our street staff in 2012
040 Services	325,250.00	191,078.11	346,000.00	300,807.80	355,750.00	3%	

## BUDGET COMPARISON FUND TOTALS

## 110 Street Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
586 00 01 10 Sales/Use Tax	50.00	128.52	65.00	240.07	225.00	246%	
050 Intergovernmental Services and Othe	50.00	128.52	65.00	240.07	225.00	246%	
542 90 90 00 Unemployment Claims-Streets	0.00	104.39	0.00	57.05	6,000.00	0%	
090 Interfund Payments for Services	0.00	104.39	0.00	57.05	6,000.00	0%	
542 Streets - Maintenance	627,182.00	512,092.59	645,213.00	538,846.54	668,854.35	4%	
544 40 41 00 Interchange Justification Report-TIF Are:	150,000.00	0.00	150,000.00	0.00		-100%	From my understanding, this was a potential one time cost in 2011. Does not carry over to 2012.
040 Services	150,000.00	0.00	150,000.00	0.00		-100%	
544 Road & Street Operations	150,000.00	0.00	150,000.00	0.00		-100%	
595 60 41 00 Wayfinding Signage	100,000.00	0.00	0.00	0.00		0%	
040 Services	100,000.00	0.00	0.00	0.00		0%	
594 41 63 00 Capital Expenditures - Other Improvements	0.00	18,707.68	0.00	0.00		0%	
594 43 64 00 Furniture,Computers&Equip	18,000.00	0.00	1,500.00	1,768.39		-100%	waiting for Jeff and Jen
595 10 63 00 Valley Way Project	0.00	0.00	0.00	81,646.58		0%	Might have retainage release in 2012
595 60 63 00 Entryway Signage	0.00	0.00	20,000.00	924.46		-100%	May need to update at a later point.
060 Captial Outlays	18,000.00	18,707.68	21,500.00	84,339.43		-100%	
594 Capital Expenditures	118,000.00	18,707.68	21,500.00	84,339.43		-100%	
508 80 01 10 Ending Fund Balance	282,292.00	0.00	344,805.00	0.00	513,651.00	49%	Projected Ending Fund Balance
999 Ending Balance	282,292.00	0.00	344,805.00	0.00	513,651.00	49%	
<b>TOTAL EXPENDITURES:</b>	<b>1,178,974.00</b>	<b>533,055.27</b>	<b>1,163,018.00</b>	<b>623,580.97</b>	<b>1,184,005.35</b>	<b>2%</b>	

## BUDGET COMPARISON FUND TOTALS

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### 110 Street Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
FUND GAIN/LOSS:	0.00	455,456.02	0.00	300,070.64	-0.35		

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
110 Street Fund	1,178,974.00	988,511.29	1,163,018.00	923,651.61	1,184,005.00	2%	
Total Revenues:	1,178,974.00	988,511.29	1,163,018.00	923,651.61	1,184,005.00	2%	
110 Street Fund	1,178,974.00	533,055.27	1,163,018.00	623,580.97	1,184,005.35	2%	
Total Expenditures:	1,178,974.00	533,055.27	1,163,018.00	623,580.97	1,184,005.35	2%	
FUNDS GAIN/LOSS:		455,456.02		300,070.64	-0.35		



## BUDGET COMPARISON FUND TOTALS

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## 115 Tourism Promotion Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 10 01 15 Beginning Balance-Reserved	0.00	0.00	105,000.00	115,650.99	110,000.00	5%	projected balance BARS code change per Auditor 10/18/11
308 80 01 15 Beginning Fund Balance	134,849.00	134,849.07	0.00	0.00		0%	BARS changed to 308.10.01.15 per Auditor 10/18/11
308 Beginning Balances	134,849.00	134,849.07	105,000.00	115,650.99	110,000.00	5%	
313 30 00 00 Hotel/Motel Tax (2%)	35,970.00	38,179.63	30,000.00	28,983.81	30,000.00	0%	Projections for 2011 is 30K.
310 Taxes	35,970.00	38,179.63	30,000.00	28,983.81	30,000.00	0%	
361 11 01 15 Investment Interest	1,000.00	411.57	400.00	186.95	400.00	0%	
361 Investment Interest	1,000.00	411.57	400.00	186.95	400.00	0%	
<b>TOTAL REVENUES:</b>	<b>171,819.00</b>	<b>173,440.27</b>	<b>135,400.00</b>	<b>144,821.75</b>	<b>140,400.00</b>	<b>4%</b>	
557 30 31 00 Tourism Related Suppli	5,000.00	238.28	5,000.00	0.00	5,000.00	0%	Keep same as last year budget
030 Supplies	5,000.00	238.28	5,000.00	0.00	5,000.00	0%	
557 30 41 00 Tourism Prof Services	50,000.00	23,551.00	50,000.00	31,373.99	75,000.00	50%	Based upon LTA meeting on 9-15-2012
557 30 42 00 Tourism Postage	0.00	0.00	0.00	1,472.21		0%	
557 30 44 01 Tourism Advertising	5,000.00	4,500.00	5,000.00	0.00	5,000.00	0%	
557 30 45 00 Community Services - Operating Rentals & Leases	0.00	29,500.00	0.00	0.00		0%	
040 Services	55,000.00	57,551.00	55,000.00	32,846.20	80,000.00	45%	
557 Community Services	60,000.00	57,789.28	60,000.00	32,846.20	85,000.00	42%	
508 10 01 15 Ending Balance-Reserved	111,819.00	0.00	75,400.00	0.00	55,400.00	-27%	Projected Ending Fund Balance BARS code change per Auditor 10/18/11
508 80 01 15 Ending Fund Balance	0.00	0.00	0.00	0.00		0%	BARS code changed to 508.10.01.15 per Auditor 10/18/11
999 Ending Balance	111,819.00	0.00	75,400.00	0.00	55,400.00	-27%	
<b>TOTAL EXPENDITURES:</b>	<b>171,819.00</b>	<b>57,789.28</b>	<b>135,400.00</b>	<b>32,846.20</b>	<b>140,400.00</b>	<b>4%</b>	

## BUDGET COMPARISON FUND TOTALS

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### 115 Tourism Promotion Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
FUND GAIN/LOSS:	0.00	115,650.99	0.00	111,975.55			

## BUDGET COMPARISON FUND TOTALS

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## 117 Tourism Promotion Area (TPA)

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 10 01 17 Beginning Balance-Reserved	0.00	0.00	3,000.00	4,166.63	9,600.00	220%	projected balance BARS changed from 308.80.01.17 per Auditor 10/18/11
308 80 01 17 Beginning Fund Balance	2,913.00	2,912.61	0.00	0.00		0%	BARS changed to 308.10.01.17 per Auditor 10/18/2011
308 Beginning Balances	2,913.00	2,912.61	3,000.00	4,166.63	9,600.00	220%	
318 10 00 00 Tourism Promotion Area	22,224.00	23,497.91	25,000.00	17,787.84	50,000.00	100%	Currently Collect \$1 for TPA, Ordinance to increase this to \$2 will be brought to Council in October 2011.
310 Taxes	22,224.00	23,497.91	25,000.00	17,787.84	50,000.00	100%	
361 11 01 17 Investment Interest	50.00	30.11	50.00	12.34	50.00	0%	
361 Investment Interest	50.00	30.11	50.00	12.34	50.00	0%	
<b>TOTAL REVENUES:</b>	<b>25,187.00</b>	<b>26,440.63</b>	<b>28,050.00</b>	<b>21,966.81</b>	<b>59,650.00</b>	<b>113%</b>	
557 30 41 17 Intergov't Payment TPA	22,274.00	22,274.00	28,050.00	21,964.02	50,000.00	78%	TPA increased to \$2 in October 2011.
040 Services	22,274.00	22,274.00	28,050.00	21,964.02	50,000.00	78%	
557 Community Services	22,274.00	22,274.00	28,050.00	21,964.02	50,000.00	78%	
508 10 01 17 Ending Balance-Reserved	0.00	0.00	0.00	0.00	9,650.00	0%	Projected Ending Fund Balance BARS changed from 508.80.01.17 per Auditor 10/18/11
508 80 01 17 Ending Fund Balance	2,913.00	0.00	0.00	0.00		0%	BARS changed to 508.10.01.17 per Auditor 10/18/11
999 Ending Balance	2,913.00	0.00	0.00	0.00	9,650.00	0%	
<b>TOTAL EXPENDITURES:</b>	<b>25,187.00</b>	<b>22,274.00</b>	<b>28,050.00</b>	<b>21,964.02</b>	<b>59,650.00</b>	<b>113%</b>	
FUND GAIN/LOSS:	0.00	4,166.63	0.00	2.79			

# BUDGET COMPARISON FUND TOTALS

## 120 Restricted Reserve Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 01 20 Beginning Fund Balance	1,199,323.00	1,199,323.48	1,202,564.00	1,202,442.62	1,205,000.00	0%	projected balance
308 Beginning Balances	1,199,323.00	1,199,323.48	1,202,564.00	1,202,442.62	1,205,000.00	0%	
361 11 01 20 Investment Interest	8,000.00	3,279.09	3,300.00	1,920.30	2,500.00	-24%	
361 Investment Interest	8,000.00	3,279.09	3,300.00	1,920.30	2,500.00	-24%	
<b>TOTAL REVENUES:</b>	<b>1,207,323.00</b>	<b>1,202,602.57</b>	<b>1,205,864.00</b>	<b>1,204,362.92</b>	<b>1,207,500.00</b>	<b>0%</b>	
514 23 41 20 Bank Service Charges	1,200.00	159.95	0.00	0.00		0%	
040 Services	1,200.00	159.95	0.00	0.00		0%	
514 Finance	1,200.00	159.95	0.00	0.00		0%	
508 80 01 20 Ending Balance	1,206,123.00	0.00	1,205,864.00	0.00	1,207,500.00	0%	Projected Ending Fund Balance
999 Ending Balance	1,206,123.00	0.00	1,205,864.00	0.00	1,207,500.00	0%	
<b>TOTAL EXPENDITURES:</b>	<b>1,207,323.00</b>	<b>159.95</b>	<b>1,205,864.00</b>	<b>0.00</b>	<b>1,207,500.00</b>	<b>0%</b>	
FUND GAIN/LOSS:	0.00	1,202,442.62	0.00	1,204,362.92			

## BUDGET COMPARISON FUND TOTALS

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## 211 LTGO Bonds 2002

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
397 19 00 01 Debt Svc Trans Frm Gen Fund	33,601.00	33,802.50	45,610.00	15,105.00	43,983.00	-4%	
397 79 00 00 Debt Svc Trans Frm Golf	33,602.00	33,000.00	20,000.00	0.00	20,000.00	0%	
397 Interfund Transfers	67,203.00	66,802.50	65,610.00	15,105.00	63,983.00	-2%	
<b>TOTAL REVENUES:</b>	<b>67,203.00</b>	<b>66,802.50</b>	<b>65,610.00</b>	<b>15,105.00</b>	<b>63,983.00</b>	<b>-2%</b>	
591 76 71 00 Debt Service Golf Prin	35,000.00	35,000.00	35,000.00	0.00	35,000.00	0%	
070 Debt Service	35,000.00	35,000.00	35,000.00	0.00	35,000.00	0%	
592 76 83 11 Debt Service Golf C. I	31,803.00	31,802.50	30,210.00	15,105.00	28,583.00	-5%	
592 76 89 11 Administration Fee	400.00	0.00	400.00	0.00	400.00	0%	
080 Debt Service: Interest and Related Co	32,203.00	31,802.50	30,610.00	15,105.00	28,983.00	-5%	
591 Debt Service	67,203.00	66,802.50	65,610.00	15,105.00	63,983.00	-2%	
<b>TOTAL EXPENDITURES:</b>	<b>67,203.00</b>	<b>66,802.50</b>	<b>65,610.00</b>	<b>15,105.00</b>	<b>63,983.00</b>	<b>-2%</b>	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00			

## BUDGET COMPARISON FUND TOTALS

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## 212 LTGO Redemption Note (1.8)

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
397 19 02 12 Debt Svc Trans Frm Gen Fund	168,112.00	168,097.51	168,112.00	126,094.60	168,112.00	0%	
397 Interfund Transfers	168,112.00	168,097.51	168,112.00	126,094.60	168,112.00	0%	
<b>TOTAL REVENUES:</b>	<b>168,112.00</b>	<b>168,097.51</b>	<b>168,112.00</b>	<b>126,094.60</b>	<b>168,112.00</b>	<b>0%</b>	
591 76 71 12 LTGO Note - Principal	118,932.00	120,640.56	124,768.00	102,518.38	130,670.00	5%	
070 Debt Service	118,932.00	120,640.56	124,768.00	102,518.38	130,670.00	5%	
592 76 83 00 LTGO Note - Interest	49,080.00	47,371.08	43,244.00	37,491.32	37,342.00	-14%	
592 76 89 00 Escrow Account Svc Chg	100.00	85.87	100.00	85.87	100.00	0%	
080 Debt Service: Interest and Related Co	49,180.00	47,456.95	43,344.00	37,577.19	37,442.00	-14%	
591 Debt Service	168,112.00	168,097.51	168,112.00	140,095.57	168,112.00	0%	
<b>TOTAL EXPENDITURES:</b>	<b>168,112.00</b>	<b>168,097.51</b>	<b>168,112.00</b>	<b>140,095.57</b>	<b>168,112.00</b>	<b>0%</b>	
FUND GAIN/LOSS:	0.00	0.00	0.00	-14,000.97			

## BUDGET COMPARISON FUND TOTALS

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## 214 City Land LTGO Bond Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
397 19 00 00 Debt Svc Trans Frm Gen Fund	161,520.00	161,519.80	161,521.00	80,759.90	161,521.00	0%	
397 Interfund Transfers	161,520.00	161,519.80	161,521.00	80,759.90	161,521.00	0%	
<b>TOTAL REVENUES:</b>	<b>161,520.00</b>	<b>161,519.80</b>	<b>161,521.00</b>	<b>80,759.90</b>	<b>161,521.00</b>	<b>0%</b>	
591 19 71 00 LTGO Loan Principal	96,821.00	102,365.75	107,025.00	52,916.70	111,895.00	5%	
070 Debt Service	96,821.00	102,365.75	107,025.00	52,916.70	111,895.00	5%	
592 19 83 00 LTGO Loan Interest	64,699.00	59,154.05	54,496.00	27,843.20	49,626.00	-9%	
080 Debt Service: Interest and Related Co	64,699.00	59,154.05	54,496.00	27,843.20	49,626.00	-9%	
591 Debt Service	161,520.00	161,519.80	161,521.00	80,759.90	161,521.00	0%	
<b>TOTAL EXPENDITURES:</b>	<b>161,520.00</b>	<b>161,519.80</b>	<b>161,521.00</b>	<b>80,759.90</b>	<b>161,521.00</b>	<b>0%</b>	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00			

## BUDGET COMPARISON FUND TOTALS

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## 310 Capital Projects Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 10 03 10 Beginning Balance-Reserved	0.00	0.00	259,529.00	283,942.66	385,000.00	48%	projected balance BARS changed from 308.80.03.10 per Auditor 10/18/11
308 80 03 10 Beginning Fund Balance	280,224.00	280,224.35	0.00	0.00		0%	BARS changed to 308.10.03.10 per Auditor 10/18/11
308 Beginning Balances	280,224.00	280,224.35	259,529.00	283,942.66	385,000.00	48%	
317 34 00 00 REET- 1st Quarter Per	150,000.00	159,181.47	150,000.00	125,827.51	140,000.00	-7%	REET Activity has declined in 2011. Projections place revenue for 2011 at 145K.
310 Taxes	150,000.00	159,181.47	150,000.00	125,827.51	140,000.00	-7%	
361 90 03 10 Interest - Checking	0.00	3.24	0.00	0.36		0%	
360 Miscellaneous Revenue	0.00	3.24	0.00	0.36		0%	
361 11 03 10 Investment Interest	1,000.00	823.39	750.00	520.41	750.00	0%	
361 Investment Interest	1,000.00	823.39	750.00	520.41	750.00	0%	
<b>TOTAL REVENUES:</b>	<b>431,224.00</b>	<b>440,232.45</b>	<b>410,279.00</b>	<b>410,290.94</b>	<b>525,750.00</b>	<b>28%</b>	
594 76 63 01 Arboretum	0.00	0.00	25,000.00	25,000.00	25,000.00	0%	Need to reveiw further for future plane
594 76 61 12 Rocky Hill Park	172,920.00	156,289.79	8,111.00	7,203.97		-100%	Need to review further for specific projects
594 76 61 13 Capital Expenditures - Land	0.00	0.00	0.00	0.00	25,000.00	0%	Land Aquisition for park in Riverview District
060 Captial Outlays	172,920.00	156,289.79	8,111.00	7,203.97	25,000.00	208%	
594 Capital Expenditures	172,920.00	156,289.79	33,111.00	32,203.97	50,000.00	51%	
508 10 03 10 Ending Balance-Reserved	0.00	0.00	377,168.00	0.00	475,750.00	26%	Projected Ending Fund Balance BARS changed from 508.08.03.10 per Auditor 10/18/11
508 80 03 10 Ending Fund Balance	258,304.00	0.00	0.00	0.00		0%	BARS changed to 508.10.03.10 per Auditor 10/18/11
999 Ending Balance	258,304.00	0.00	377,168.00	0.00	475,750.00	26%	
<b>TOTAL EXPENDITURES:</b>	<b>431,224.00</b>	<b>156,289.79</b>	<b>410,279.00</b>	<b>32,203.97</b>	<b>525,750.00</b>	<b>28%</b>	



## BUDGET COMPARISON FUND TOTALS

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### 310 Capital Projects Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
FUND GAIN/LOSS:	0.00	283,942.66	0.00	378,086.97			

## BUDGET COMPARISON FUND TOTALS

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## 311 Special Capital Projects Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 10 03 11 Beginning Balance-Reserved	0.00	0.00	217,060.00	237,038.40	340,000.00	57%	projected balance BARS changed from 308.80.03.11 per Auditor 10/18/11
308 80 03 11 Beginning Fund Balance	237,084.00	237,084.09	0.00	0.00		0%	BARS changed to 308.10.03.11 per Auditor 10/18/11
308 Beginning Balances	237,084.00	237,084.09	217,060.00	237,038.40	340,000.00	57%	
317 35 00 00 REET 2 - Second Quarter Percent	150,000.00	155,553.00	150,000.00	125,083.01	140,000.00	-7%	Projected
310 Taxes	150,000.00	155,553.00	150,000.00	125,083.01	140,000.00	-7%	
361 90 03 11 Interest - Checking	0.00	3.16	0.00	0.36		0%	
360 Miscellaneous Revenue	0.00	3.16	0.00	0.36		0%	
361 11 03 11 Investment Interest	1,000.00	687.91	750.00	444.62	750.00	0%	
361 Investment Interest	1,000.00	687.91	750.00	444.62	750.00	0%	
<b>TOTAL REVENUES:</b>	<b>388,084.00</b>	<b>393,328.16</b>	<b>367,810.00</b>	<b>362,566.39</b>	<b>480,750.00</b>	<b>31%</b>	
594 76 61 11 Rocky Hill Park	0.00	0.00	8,110.00	7,203.98		-100%	need to review project
594 76 63 02 Arboretum	0.00	0.00	25,000.00	25,000.00	25,000.00	0%	
594 76 61 11 Rocky Hill Park	172,920.00	156,289.76	0.00	0.00		0%	
594 76 61 14 Capital Expenditures - Land	0.00	0.00	0.00	0.00	25,000.00	0%	Land Aquisition for park in Riverview District
060 Captial Outlays	172,920.00	156,289.76	0.00	0.00	25,000.00	0%	
594 Capital Expenditures	172,920.00	156,289.76	33,110.00	32,203.98	50,000.00	51%	
508 10 03 11 Ending Balance-Reserved	0.00	0.00	334,700.00	0.00	430,750.00	29%	Projected Ending Fund Balance BARS changed from 508.80.03.11 per Auditor 10/18/11
508 80 03 11 Ending Balance	215,164.00	0.00	0.00	0.00		0%	BARS changed to 508.10.03.11 per Auditor 10/18/11
999 Ending Balance	215,164.00	0.00	334,700.00	0.00	430,750.00	29%	
<b>TOTAL EXPENDITURES:</b>	<b>388,084.00</b>	<b>156,289.76</b>	<b>367,810.00</b>	<b>32,203.98</b>	<b>480,750.00</b>	<b>31%</b>	

**BUDGET COMPARISON FUND TOTALS**

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**311 Special Capital Projects Fund**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
FUND GAIN/LOSS:	0.00	237,038.40	0.00	330,362.41			

**BUDGET COMPARISON FUND TOTALS****312 Street Capital Projects Fund**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 03 12 Beginning Fund Balance	589,693.00	589,692.81	744,659.00	766,579.50	1,093,000.00	47%	projected balance
308 Beginning Balances	589,693.00	589,692.81	744,659.00	766,579.50	1,093,000.00	47%	
333 20 20 00 WSDOT Grant	0.00	0.00	314,000.00	48,111.75		-100%	project completion in 2011
330 State Generated Revenues	0.00	0.00	314,000.00	48,111.75		-100%	
361 11 03 12 Investment Interest	2,600.00	1,678.69	1,700.00	1,122.72	1,700.00	0%	
361 Investment Interest	2,600.00	1,678.69	1,700.00	1,122.72	1,700.00	0%	
397 42 03 12 OP Trans Frm Gen Fund 001	175,208.00	175,208.00	235,000.00	0.00	275,000.00	17%	This includes 275k for Streets Capital.
397 Interfund Transfers	175,208.00	175,208.00	235,000.00	0.00	275,000.00	17%	
<b>TOTAL REVENUES:</b>	<b>767,501.00</b>	<b>766,579.50</b>	<b>1,295,359.00</b>	<b>815,813.97</b>	<b>1,369,700.00</b>	<b>6%</b>	
595 70 63 00 Valleyway Avenue Project	0.00	0.00	314,000.00	195,398.66		-100%	project should be complete in 2011
594 Capital Expenditures	0.00	0.00	314,000.00	195,398.66		-100%	
508 80 00 04 Ending Balance	0.00	0.00	981,359.00	0.00	1,369,700.00	40%	Projected Ending Fund Balance
508 80 03 12 Ending Fund Balance	767,501.00	0.00	0.00	0.00		0%	
999 Ending Balance	767,501.00	0.00	981,359.00	0.00	1,369,700.00	40%	
<b>TOTAL EXPENDITURES:</b>	<b>767,501.00</b>	<b>0.00</b>	<b>1,295,359.00</b>	<b>195,398.66</b>	<b>1,369,700.00</b>	<b>6%</b>	
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>766,579.50</b>	<b>0.00</b>	<b>620,415.31</b>			

## BUDGET COMPARISON FUND TOTALS

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## 315 Outlet Trail Project

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 03 15 Beginning Fund Balance	9,667.00	9,666.89	9,690.00	9,695.75	9,700.00	0%	projected balance
308 Beginning Balances	9,667.00	9,666.89	9,690.00	9,695.75	9,700.00	0%	
361 11 03 15 Investment Interest	75.00	28.86	100.00	15.49	100.00	0%	
361 Investment Interest	75.00	28.86	100.00	15.49	100.00	0%	
<b>TOTAL REVENUES:</b>	<b>9,742.00</b>	<b>9,695.75</b>	<b>9,790.00</b>	<b>9,711.24</b>	<b>9,800.00</b>	<b>0%</b>	
594 31 03 15 Outlet Trail Improvements	0.00	0.00	9,790.00	0.00	9,790.00	0%	
594 Capital Expenditures	0.00	0.00	9,790.00	0.00	9,790.00	0%	
508 80 03 15 Ending Fund Balance	9,742.00	0.00	0.00	0.00	10.00	0%	Projected Ending Fund Balance
999 Ending Balance	9,742.00	0.00	0.00	0.00	10.00	0%	
<b>TOTAL EXPENDITURES:</b>	<b>9,742.00</b>	<b>0.00</b>	<b>9,790.00</b>	<b>0.00</b>	<b>9,800.00</b>	<b>0%</b>	
FUND GAIN/LOSS:	0.00	9,695.75	0.00	9,711.24			

## BUDGET COMPARISON FUND TOTALS

## 317 Pedestrian/Bicycle Bridge Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 03 17 Beginning Fund Balance	5,352.00	5,351.70	5,402.00	5,367.66	5,400.00	-0%	projected balance
308 Beginning Balances	5,352.00	5,351.70	5,402.00	5,367.66	5,400.00	-0%	
361 11 03 17 Investment Interest	50.00	15.96	100.00	8.58	100.00	0%	
361 Investment Interest	50.00	15.96	100.00	8.58	100.00	0%	
<b>TOTAL REVENUES:</b>	<b>5,402.00</b>	<b>5,367.66</b>	<b>5,502.00</b>	<b>5,376.24</b>	<b>5,500.00</b>	<b>-0%</b>	
594 60 03 17 Pedestrian Improvements	0.00	0.00	5,502.00	0.00	5,502.00	0%	
594 Capital Expenditures	0.00	0.00	5,502.00	0.00	5,502.00	0%	
508 80 03 17 Ending Fund Balance	5,402.00	0.00	0.00	0.00		0%	
999 Ending Balance	5,402.00	0.00	0.00	0.00		0%	
<b>TOTAL EXPENDITURES:</b>	<b>5,402.00</b>	<b>0.00</b>	<b>5,502.00</b>	<b>0.00</b>	<b>5,502.00</b>	<b>0%</b>	
FUND GAIN/LOSS:	0.00	5,367.66	0.00	5,376.24	-2.00		

## BUDGET COMPARISON FUND TOTALS

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## 320 Harvard Road Mitigation Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 10 03 20 Beginning Balance-Reserved	0.00	0.00	499,606.00	498,108.14	556,000.00	11%	projected balance BARS changed from 308.80.03.20 per Auditor 10/18/11
308 80 03 20 Beginning Fund Balance	416,177.00	416,177.31	0.00	0.00		0%	BARS changed to 308.10.03.20 per Auditor 10/18/11
308 Beginning Balances	416,177.00	416,177.31	499,606.00	498,108.14	556,000.00	11%	
345 84 00 00 Harvard Road Mitigation	30,000.00	80,607.08	35,000.00	43,329.38	35,000.00	0%	AT 9/12/11
340 Charges For Services	30,000.00	80,607.08	35,000.00	43,329.38	35,000.00	0%	
361 90 03 20 Interest - Checking	0.00	5.80	0.00	3.13		0%	
360 Miscellaneous Revenue	0.00	5.80	0.00	3.13		0%	
361 11 03 20 Investment Interest	2,600.00	1,317.95	1,300.00	815.33	1,300.00	0%	
361 Investment Interest	2,600.00	1,317.95	1,300.00	815.33	1,300.00	0%	
<b>TOTAL REVENUES:</b>	<b>448,777.00</b>	<b>498,108.14</b>	<b>535,906.00</b>	<b>542,255.98</b>	<b>592,300.00</b>	<b>11%</b>	
508 10 03 20 Ending Balance-Reserved	0.00	0.00	535,906.00	0.00	592,300.00	11%	Projected Ending Fund Balance BARS changed from 508.80.03.20 per Auditor 10/18/11
508 80 03 20 Ending Fund Balance	448,777.00	0.00	0.00	0.00		0%	BARS changed to 508.10.03.20 per Auditor 10/18/11
999 Ending Balance	448,777.00	0.00	535,906.00	0.00	592,300.00	11%	
<b>TOTAL EXPENDITURES:</b>	<b>448,777.00</b>	<b>0.00</b>	<b>535,906.00</b>	<b>0.00</b>	<b>592,300.00</b>	<b>11%</b>	
FUND GAIN/LOSS:	0.00	498,108.14	0.00	542,255.98			

**BUDGET COMPARISON FUND TOTALS****330 Library Capital Fund**

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 03 30 Beginning Fund Balance	10,250.00	10,250.00	112,322.00	117,061.72	117,228.00	4%	projected balance
308 Beginning Balances	10,250.00	10,250.00	112,322.00	117,061.72	117,228.00	4%	
361 11 03 30 Investment Interest	150.00	25.72	25.00	125.09	25.00	0%	
360 Miscellaneous Revenue	150.00	25.72	25.00	125.09	25.00	0%	
397 00 00 00 OP Transfer From General	106,786.00	106,786.00	0.00	0.00	50,000.00	0%	transfer from General Fund
397 Interfund Transfers	106,786.00	106,786.00	0.00	0.00	50,000.00	0%	
<b>TOTAL REVENUES:</b>	<b>117,186.00</b>	<b>117,061.72</b>	<b>112,347.00</b>	<b>117,186.81</b>	<b>167,253.00</b>	<b>49%</b>	
594 10 63 30 Capital Expenditures - Other Improvements	0.00	0.00	0.00	0.00	30,000.00	0%	Lights for parking lot and Building Improvments.
060 Captial Outlays	0.00	0.00	0.00	0.00	30,000.00	0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00	30,000.00	0%	
508 80 03 30 Ending Fund Balance	117,186.00	0.00	112,347.00	0.00	137,253.00	22%	Projected Ending Fund Balance
999 Ending Balance	117,186.00	0.00	112,347.00	0.00	137,253.00	22%	
<b>TOTAL EXPENDITURES:</b>	<b>117,186.00</b>	<b>0.00</b>	<b>112,347.00</b>	<b>0.00</b>	<b>167,253.00</b>	<b>49%</b>	
FUND GAIN/LOSS:	0.00	117,061.72	0.00	117,186.81			



# BUDGET COMPARISON FUND TOTALS

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## 340 City Hall LTGO Bond Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
397 19 03 40 Debt Svc Trans Frm Gen Fund	108,086.00	108,084.20	108,086.00	54,042.10	108,086.00	0%	
397 Interfund Transfers	108,086.00	108,084.20	108,086.00	54,042.10	108,086.00	0%	
<b>TOTAL REVENUES:</b>	<b>108,086.00</b>	<b>108,084.20</b>	<b>108,086.00</b>	<b>54,042.10</b>	<b>108,086.00</b>	<b>0%</b>	
591 18 71 00 LTGO Loan Principal	66,391.00	70,175.01	73,355.00	36,270.80	76,678.00	5%	
070 Debt Service	66,391.00	70,175.01	73,355.00	36,270.80	76,678.00	5%	
592 18 83 00 LTGO Loan Interest	41,695.00	37,909.19	34,731.00	17,771.30	31,408.00	-10%	
080 Debt Service: Interest and Related Co	41,695.00	37,909.19	34,731.00	17,771.30	31,408.00	-10%	
591 Debt Service	108,086.00	108,084.20	108,086.00	54,042.10	108,086.00	0%	
<b>TOTAL EXPENDITURES:</b>	<b>108,086.00</b>	<b>108,084.20</b>	<b>108,086.00</b>	<b>54,042.10</b>	<b>108,086.00</b>	<b>0%</b>	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00			

## BUDGET COMPARISON FUND TOTALS

## 410 Stormwater Utility Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 04 10 Beginning Fund Balance	105,724.00	105,724.44	104,643.00	149,643.54	139,800.00	34%	projected balance
308 Beginning Balances	105,724.00	105,724.44	104,643.00	149,643.54	139,800.00	34%	
311 10 04 10 Stormwater Utility Rev	53,119.00	59,032.07	55,000.00	36,453.95	59,000.00	7%	
310 Taxes	53,119.00	59,032.07	55,000.00	36,453.95	59,000.00	7%	
361 11 04 10 Investment Interest	800.00	360.08	350.00	253.04	350.00	0%	
361 Investment Interest	800.00	360.08	350.00	253.04	350.00	0%	
<b>TOTAL REVENUES:</b>	<b>159,643.00</b>	<b>165,116.59</b>	<b>159,993.00</b>	<b>186,350.53</b>	<b>199,150.00</b>	<b>24%</b>	
542 40 10 01 Storm Water Maintenanc	5,000.00	0.00	0.00	0.00		0%	
010 Salaries and Wages	5,000.00	0.00	0.00	0.00		0%	
542 30 47 00 Utilities-Elec/Gas,Wtr/Swr,Trsh	25,000.00	15,473.05	30,000.00	13,247.06	30,000.00	0%	
040 Services	25,000.00	15,473.05	30,000.00	13,247.06	30,000.00	0%	
542 Streets - Maintenance	30,000.00	15,473.05	30,000.00	13,247.06	30,000.00	0%	
594 63 00 01 Capital Improvements-Other	25,000.00	0.00	25,000.00	33,275.24	25,000.00	0%	
060 Captial Outlays	25,000.00	0.00	25,000.00	33,275.24	25,000.00	0%	
594 Capital Expenditures	25,000.00	0.00	25,000.00	33,275.24	25,000.00	0%	
508 80 04 10 Ending Fund Balance	104,643.00	0.00	104,993.00	0.00	144,150.00	37%	Projected Ending Fund Balance
999 Ending Balance	104,643.00	0.00	104,993.00	0.00	144,150.00	37%	
<b>TOTAL EXPENDITURES:</b>	<b>159,643.00</b>	<b>15,473.05</b>	<b>159,993.00</b>	<b>46,522.30</b>	<b>199,150.00</b>	<b>24%</b>	
FUND GAIN/LOSS:	0.00	149,643.54	0.00	139,828.23			

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
115 Tourism Promotion Fund	171,819.00	173,440.27	135,400.00	144,821.75	140,400.00	4%	
117 Tourism Promotion Area (TPA)	25,187.00	26,440.63	28,050.00	21,966.81	59,650.00	113%	
120 Restricted Reserve Fund	1,207,323.00	1,202,602.57	1,205,864.00	1,204,362.92	1,207,500.00	0%	
211 LTGO Bonds 2002	67,203.00	66,802.50	65,610.00	15,105.00	63,983.00	-2%	
212 LTGO Redemption Note (1.8)	168,112.00	168,097.51	168,112.00	126,094.60	168,112.00	0%	
214 City Land LTGO Bond Fund	161,520.00	161,519.80	161,521.00	80,759.90	161,521.00	0%	
310 Capital Projects Fund	431,224.00	440,232.45	410,279.00	410,290.94	525,750.00	28%	
311 Special Capital Projects Fund	388,084.00	393,328.16	367,810.00	362,566.39	480,750.00	31%	
312 Street Capital Projects Fund	767,501.00	766,579.50	1,295,359.00	815,813.97	1,369,700.00	6%	
315 Outlet Trail Project	9,742.00	9,695.75	9,790.00	9,711.24	9,800.00	0%	
317 Pedestrian/Bicycle Bridge Fund	5,402.00	5,367.66	5,502.00	5,376.24	5,500.00	-0%	
320 Harvard Road Mitigation Fund	448,777.00	498,108.14	535,906.00	542,255.98	592,300.00	11%	
330 Library Capital Fund	117,186.00	117,061.72	112,347.00	117,186.81	167,253.00	49%	
340 City Hall LTGO Bond Fund	108,086.00	108,084.20	108,086.00	54,042.10	108,086.00	0%	
410 Stormwater Utility Fund	159,643.00	165,116.59	159,993.00	186,350.53	199,150.00	24%	
<b>Total Revenues:</b>	<b>4,236,809.00</b>	<b>4,302,477.45</b>	<b>4,769,629.00</b>	<b>4,096,705.18</b>	<b>5,259,455.00</b>	<b>10%</b>	
115 Tourism Promotion Fund	171,819.00	57,789.28	135,400.00	32,846.20	140,400.00	4%	
117 Tourism Promotion Area (TPA)	25,187.00	22,274.00	28,050.00	21,964.02	59,650.00	113%	
120 Restricted Reserve Fund	1,207,323.00	159.95	1,205,864.00		1,207,500.00	0%	
211 LTGO Bonds 2002	67,203.00	66,802.50	65,610.00	15,105.00	63,983.00	-2%	
212 LTGO Redemption Note (1.8)	168,112.00	168,097.51	168,112.00	140,095.57	168,112.00	0%	
214 City Land LTGO Bond Fund	161,520.00	161,519.80	161,521.00	80,759.90	161,521.00	0%	
310 Capital Projects Fund	431,224.00	156,289.79	410,279.00	32,203.97	525,750.00	28%	
311 Special Capital Projects Fund	388,084.00	156,289.76	367,810.00	32,203.98	480,750.00	31%	
312 Street Capital Projects Fund	767,501.00		1,295,359.00	195,398.66	1,369,700.00	6%	
315 Outlet Trail Project	9,742.00		9,790.00		9,800.00	0%	
317 Pedestrian/Bicycle Bridge Fund	5,402.00		5,502.00		5,502.00	0%	
320 Harvard Road Mitigation Fund	448,777.00		535,906.00		592,300.00	11%	
330 Library Capital Fund	117,186.00		112,347.00		167,253.00	49%	
340 City Hall LTGO Bond Fund	108,086.00	108,084.20	108,086.00	54,042.10	108,086.00	0%	
410 Stormwater Utility Fund	159,643.00	15,473.05	159,993.00	46,522.30	199,150.00	24%	
<b>Total Expenditures:</b>	<b>4,236,809.00</b>	<b>912,779.84</b>	<b>4,769,629.00</b>	<b>651,141.70</b>	<b>5,259,457.00</b>	<b>10%</b>	
<b>FUNDS GAIN/LOSS:</b>		<b>3,389,697.61</b>		<b>3,445,563.48</b>	<b>-2.00</b>		

## BUDGET COMPARISON FUND TOTALS

## 501 Unemployment Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 80 05 01 Beginning Fund Balance	17,345.00	17,345.38	15,000.00	6,891.62		-100%	Should be no beginning balance.
308 Beginning Balances	17,345.00	17,345.38	15,000.00	6,891.62		-100%	
361 90 05 01 Interest - Checking	0.00	1.99	0.00	0.00		0%	Should be no interest.
365 80 00 00 Interfund Insurance Premiums	0.00	10,874.46	0.00	12,094.05	28,780.00	0%	
360 Miscellaneous Revenue	0.00	10,876.45	0.00	12,094.05	28,780.00	0%	
361 11 05 01 Investment Interest	100.00	25.39	30.00	4.87		-100%	Should be no interest.
361 Investment Interest	100.00	25.39	30.00	4.87		-100%	
397 14 05 01 OP Trans Frm Gen Fund	39,000.00	0.00	40,000.00	0.00		-100%	Discontinue using this BARS code.
397 Interfund Transfers	39,000.00	0.00	40,000.00	0.00		-100%	
<b>TOTAL REVENUES:</b>	<b>56,445.00</b>	<b>28,247.22</b>	<b>55,030.00</b>	<b>18,990.54</b>	<b>28,780.00</b>	<b>-48%</b>	
517 76 20 00 Unemployment Claims	0.00	21,355.60	0.00	0.00		0%	
517 78 27 00 Unemployment Claims	39,000.00	0.00	40,000.00	18,990.54	28,780.00	-28%	
020 Personnel Benefits	39,000.00	21,355.60	40,000.00	18,990.54	28,780.00	-28%	
517 Employee Benefit Programs	39,000.00	21,355.60	40,000.00	18,990.54	28,780.00	-28%	
508 80 05 01 Ending Balance	17,445.00	0.00	15,030.00	0.00		-100%	Should be no ending balance.
999 Ending Balance	17,445.00	0.00	15,030.00	0.00		-100%	
<b>TOTAL EXPENDITURES:</b>	<b>56,445.00</b>	<b>21,355.60</b>	<b>55,030.00</b>	<b>18,990.54</b>	<b>28,780.00</b>	<b>-48%</b>	
FUND GAIN/LOSS:	0.00	6,891.62	0.00	0.00			

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
501 Unemployment Fund	56,445.00	28,247.22	55,030.00	18,990.54	28,780.00	-48%	
Total Revenues:	56,445.00	28,247.22	55,030.00	18,990.54	28,780.00	-48%	
501 Unemployment Fund	56,445.00	21,355.60	55,030.00	18,990.54	28,780.00	-48%	
Total Expenditures:	56,445.00	21,355.60	55,030.00	18,990.54	28,780.00	-48%	
FUNDS GAIN/LOSS:		6,891.62					

**Golf Operations Fund Resources**  
**Enterprise Fund 420**

<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Beginning Balances	\$ 123,889	\$ 151,568	\$ 112,866	\$ 182,200	61%
Charges for Services	335,423	337,203	274,000	329,973	20%
Interest & Other Earnings	697	393	400	400	0%
Rents, Leases, and Concessions	75,431	74,895	73,810	75,536	2%
Other- Miscellaneous Revenues	2,540	-	-	-	#DIV/0!
Non Revenues	42,892	43,100	40,931	42,931	5%
Other Financing Sources, Transfer-In	-	-	-	-	
<b>Golf Operations Fund Total Resources</b>	<b>\$ 580,872</b>	<b>\$ 607,160</b>	<b>\$ 502,007</b>	<b>\$ 631,040</b>	<b>26%</b>

**Golf Operations Fund Uses**  
**Enterprise Fund 420**

<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Adopted</b>	<b>2010 Amended</b>	<b>2012 Adopted</b>	<b>% Change</b>
Salaries & Wages	\$ 175,272	\$ 165,805	\$ 114,176	\$ 144,309	26%
Benefits	59,056	61,651	34,911	60,660	74%
Supplies	80,602	71,989	71,989	100,789	40%
Services & Charges	76,195	67,559	68,911	76,411	11%
Capital Outlays	3,006	2,500	2,500	13,000	420%
Unemployment Claims	-	-	-	15,000	#DIV/0!
Non Expenditures	33,745	40,000	41,931	41,931	0%
Other Financing Uses, Transfers-Out	1,430	33,602	20,000	20,000	0%
Fund Balance	151,568	108,228	147,589	159,139	8%
<b>Golf Operations Fund Total Uses</b>	<b>\$ 580,872</b>	<b>\$ 551,334</b>	<b>\$ 502,007</b>	<b>\$ 631,240</b>	<b>26%</b>

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## BUDGET COMPARISON FUND TOTALS

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
308 10 04 20 Golf Cash Drawer	0.00	0.00	200.00	200.00	200.00	0%	
308 80 04 20 Beginning Fund Balance	151,568.00	151,567.63	112,666.00	167,124.84	182,000.00	62%	projected balance
308 Beginning Balances	151,568.00	151,567.63	112,866.00	167,324.84	182,200.00	61%	
341 71 00 00 Pro Shop Sales	22,000.00	16,880.51	15,000.00	10,828.59	25,000.00	67%	Merchandise sales are slated to increase in 2012 due to larger volume of inventory projected and resulting from merchandising expertise of Golf Pro.
341 71 00 01 Pro Shop Concession Sales	5,000.00	4,561.25	0.00	0.00		0%	
347 30 00 01 Adult Multi-punch Tickets	4,000.00	6,438.00	4,000.00	7,328.73	7,223.00	81%	Anticipated revenue with fee increase.
347 30 00 03 Junior/Senior Full Season	6,000.00	6,958.00	6,000.00	12,900.00	10,000.00	67%	Anticipated revenue with fee increase.
347 30 00 04 Green Fees - 9 Holes	155,000.00	182,773.53	155,000.00	141,044.92	175,000.00	13%	Season pass sales have dramatically increased which resulted in lower numbers of green fees.
347 30 00 05 Green Fees 2nd 9 Holes	14,000.00	19,162.79	14,000.00	16,270.25	17,500.00	25%	Anticipated revenue with fee increase.
347 30 00 06 Lesson & Clinic Fees	25,000.00	29,033.96	20,000.00	15,962.08	30,000.00	50%	Anticipated revenue with fee increase.
347 30 00 07 Driving Range Fees	57,000.00	65,544.22	57,000.00	54,682.57	60,000.00	5%	Anticipated revenue with fee increase.
347 30 00 08 Golf Cart Trail Fee-an	1,500.00	2,395.40	1,500.00	1,778.00	2,000.00	33%	Anticipated revenue with fee increase.
347 30 00 09 Junior/senior Multi-punch Tickets	5,000.00	1,824.00	1,500.00	2,327.84	1,750.00	17%	Anticipated revenue with fee increase.
347 30 00 10 School Driving Range Fees	0.00	1,631.79	0.00	1,487.99	1,500.00	0%	
340 Charges For Services	294,500.00	337,203.45	274,000.00	264,610.97	329,973.00	20%	
361 90 04 20 Interest - Checking	100.00	43.67	10.00	12.89	10.00	0%	
362 10 00 00 Golf Club Rentals	1,850.00	2,550.00	1,850.00	2,123.00	2,021.00	9%	Anticipated revenue with fee increase.
362 10 00 01 Pull Cart Fees	3,500.00	4,368.00	3,500.00	3,509.95	3,555.00	2%	Anticipated revenue with fee increase.
362 10 00 02 Golf Cart Rental Fees	32,000.00	31,478.27	30,000.00	24,421.38	31,500.00	5%	Anticipated revenue with fee increase.
362 50 00 00 Restaurant Lease	38,400.00	36,400.00	38,400.00	29,500.00	38,400.00	0%	
369 81 04 20 Cash Overages/Shortage	50.00	55.47	50.00	-16.66	50.00	0%	
369 90 00 01 Other Miscellaneous Revenue	0.00	0.00	0.00	714.53		0%	
360 Miscellaneous Revenue	75,900.00	74,895.41	73,810.00	60,265.09	75,536.00	2%	
361 11 04 20 Investment Interest	500.00	393.28	400.00	250.75	400.00	0%	
361 Investment Interest	500.00	393.28	400.00	250.75	400.00	0%	
317 20 04 20 Leasehold Excise Tax	4,900.00	4,519.68	4,931.00	4,519.68	4,931.00	0%	
386 10 00 00 Sales Tax	32,000.00	29,906.86	32,000.00	24,245.66	34,000.00	6%	
389 00 04 20 Gift Certificate Purchase	0.00	4,523.65	4,000.00	2,835.71	4,000.00	0%	



## BUDGET COMPARISON FUND TOTALS

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389 00 04 21 Expense Reimbursement	0.00	200.00	0.00	3,844.57		0%	
389 00 04 22 Expense Reimbursement	0.00	3,950.04	0.00	0.00		0%	
380 Non Revenues	36,900.00	43,100.23	40,931.00	35,445.62	42,931.00	5%	
<b>TOTAL REVENUES:</b>	<b>559,368.00</b>	<b>607,160.00</b>	<b>502,007.00</b>	<b>527,897.27</b>	<b>631,040.00</b>	<b>26%</b>	
576 61 10 00 Golf Professional	56,575.00	55,841.58	0.00	0.00		0%	
576 61 10 01 Golf Superintendent	56,326.00	51,084.16	0.00	0.00		0%	
576 61 10 07 Seasonal Staff	55,000.00	58,822.37	0.00	0.00		0%	
576 61 10 08 Overtime	1,500.00	56.67	1,500.00	669.68	1,500.00	0%	
576 61 10 13 Salaries & Wages-Golf	0.00	0.00	112,676.00	101,614.92	142,809.41	27%	Need to adjust for new employee Chris Johnston and include half of Rec Coordinator salary merit increase and Chris's merit increase for 2012. MG  Transferred one- half of Recreation Coordinator salary from Planning in the amount of \$25,231.80. MG  Chris's salary \$56,616.24 STEP 7 for 2012 Seasonal salary \$62,103.48 for 2012 Sub total \$118,720.04 Plus half Rec Coordinator \$25,231.80 Total \$142,809.41  Does not include any COLA
010 Salaries and Wages	169,401.00	165,804.78	114,176.00	102,284.60	144,309.41	26%	
576 61 20 00 Golf Professional Medicare	0.00	814.61	0.00	0.00		0%	
576 61 20 01 Social Security/Medicare	0.00	740.90	5,227.00	6,015.08	6,860.80	31%	1.45% increase of salaries and overtime in the amount of \$1,633.80 for 2012
576 61 20 03 Medicare	2,457.00	0.00	0.00	0.00		0%	
576 61 20 07 Seasonal Staff SS/Medicare	0.00	4,499.82	0.00	0.00		0%	
576 61 20 08 Social Security	3,410.00	4.36	0.00	0.00		0%	
576 61 21 00 Golf Professional Retirement	0.00	7,119.79	0.00	0.00		0%	
576 61 21 01 Golf Superintendent Retirement	14,396.00	6,513.34	0.00	0.00		0%	

## BUDGET COMPARISON FUND TOTALS

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## 420 Golf Operations Fund

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576 61 21 05 Retirement	0.00	0.00	7,214.00	3,583.01	17,397.69	141%	12.75% increase for 2012 and applies to FTE and seasonals.
576 61 22 00 Golf Prof Medical/Life/LTD	16,755.00	13,961.80	0.00	0.00		0%	
576 61 22 01 Golf Super Medical/Life/LTD	18,011.00	15,186.40	0.00	0.00		0%	
576 61 22 04 Medical/Life/LTD	0.00	0.00	17,530.00	12,098.60	31,462.00	79%	Medical 11% increase,dental 5% decrease,no changes to Vision/EAP,Life/LTD. 50% appropriation for Rec. Coord.amg92311.Need to verify,looks like everyone is using a different set of salary schedules.
							11% increase for Chris's salary of \$55,473.60 Need to adjust for 2012 with revised salaries Is Jen included in this?
							\$8,717.51 increase for Chris and half of Rec Coordinator position. MG
576 61 23 00 Golf Professional L&I	0.00	925.70	0.00	0.00		0%	
576 61 23 01 Golf Superintendent L&I	0.00	908.20	0.00	0.00		0%	
576 61 23 02 Labor & Industries	0.00	0.00	4,940.00	7,249.33	4,940.00	0%	
576 61 23 04 Labor & Industries	5,022.00	0.00	0.00	0.00		0%	
576 61 23 07 Seasonal Staff L&I	0.00	3,571.57	0.00	0.00		0%	
576 61 28 09 HRA VEBA	1,600.00	1,600.00	0.00	0.00		0%	
020 Personnel Benefits	61,651.00	55,846.49	34,911.00	28,946.02	60,660.49	74%	
576 61 31 00 Office/Operating Supplies	2,500.00	15,478.45	13,000.00	8,042.75	15,000.00	15%	Increased due to the addition of annual application of top dressing for bunker sand at Golf Course.
576 61 31 01 Publications	150.00	0.00	150.00	77.72	150.00	0%	
576 61 31 02 Uniforms-shirts	500.00	0.00	500.00	763.05	1,300.00	160%	Uniforms for Trailhead maintenance and pro shop staff. MG
576 61 32 00 Fuel Consumed	7,500.00	7,060.17	7,500.00	6,679.16	7,500.00	0%	
576 61 34 01 Pro Shop Merchandise	15,000.00	6,641.57	10,000.00	1,902.26	20,000.00	100%	Head Pro has extensive merchandising background and experience and will be modernizing the pro shop along with offering better selection of inventory.
							Financial return expectation of at least 25% - MG

## BUDGET COMPARISON FUND TOTALS

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
576 61 34 02 Pro Shop Concession Pu	5,500.00	2,795.86	0.00	0.00		0%	
576 61 35 00 Small Tools & Equipmen	15,839.00	65.15	15,839.00	6,773.65	15,839.00	0%	
576 65 31 01 Maintenance Of Golf Course	25,000.00	24,969.09	25,000.00	27,740.78	41,000.00	64%	Reflects \$10,000 needed repairs and new, clean bunker sand on the Trailhead bunkers. \$6,000 for removal of 6" of sand in all bunkers.
<b>030 Supplies</b>	<b>71,989.00</b>	<b>57,010.29</b>	<b>71,989.00</b>	<b>51,979.37</b>	<b>100,789.00</b>	<b>40%</b>	
576 61 41 00 Professional Services	500.00	11,927.20	500.00	10,435.43	500.00	0%	
576 61 42 01 Telephone/Postage	2,000.00	2,284.54	2,900.00	1,481.88	2,900.00	0%	
576 61 43 01 Travel-Lodging,Meals,Mileage	1,500.00	0.00	1,500.00	0.00	2,000.00	33%	Travel per diem for trainings for Golf Superintendent and Head Pro. MG
576 61 44 00 Advertisements	2,500.00	3,135.90	2,500.00	3,218.70	4,000.00	60%	Marketing will be increased to include ad in the annual golf brochure by the Spokesman Review and may include a 30 second commercial which we can use on our website, on tv and in the pro shop. Staff anticipate sharing the cost with Palenque's Restaurant.
576 61 46 00 Insurance	12,559.00	12,867.33	13,511.00	15,371.33	13,511.00	0%	
576 61 47 00 Utilities-Elec/Gas,Wtr/Swr,Trsh	35,000.00	37,874.45	37,000.00	26,665.40	37,000.00	0%	
576 61 48 01 Repair & Maintenance	2,500.00	4,401.83	4,000.00	1,914.10	4,000.00	0%	
576 61 49 01 Dues,Subscriptions,Mbrships	1,000.00	425.00	1,000.00	1,153.66	1,500.00	50%	To cover dues for Parks Superintendent and Head Pro.
576 61 49 02 Registration	1,000.00	40.00	1,000.00	0.00	1,000.00	0%	
576 65 41 00 Professional Services-Golf Greens	0.00	0.00	0.00	541.15		0%	
<b>040 Services</b>	<b>58,559.00</b>	<b>72,956.25</b>	<b>63,911.00</b>	<b>60,781.65</b>	<b>66,411.00</b>	<b>4%</b>	
576 61 90 00 Unemployment Claims	0.00	5,187.51	0.00	0.00		0%	
576 61 90 01 Unemployment Claims-Golf Course	0.00	0.00	0.00	10,934.83	15,000.00	0%	
<b>090 Interfund Payments for Services</b>	<b>0.00</b>	<b>5,187.51</b>	<b>0.00</b>	<b>10,934.83</b>	<b>15,000.00</b>	<b>0%</b>	
<b>576 Park Facilities</b>	<b>361,600.00</b>	<b>356,805.32</b>	<b>284,987.00</b>	<b>254,926.47</b>	<b>387,169.90</b>	<b>36%</b>	
586 00 00 00 Leasehold Excise Tax	5,000.00	4,781.68	4,931.00	4,519.68	4,931.00	0%	
586 00 04 20 B&O/Use Tax	35,000.00	32,434.53	35,000.00	25,731.65	35,000.00	0%	
589 00 04 20 Gift Certificate Redeemed	0.00	1,627.49	2,000.00	1,033.94	2,000.00	0%	

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
050 Intergovernmental Services and Othe	40,000.00	38,843.70	41,931.00	31,285.27	41,931.00	0%	
580 Non Expenditures	40,000.00	38,843.70	41,931.00	31,285.27	41,931.00	0%	
592 76 89 20 Administration Fees GO Bond	0.00	301.75	0.00	0.00		0%	
080 Debt Service: Interest and Related Co	0.00	301.75	0.00	0.00		0%	
591 Debt Service	0.00	301.75	0.00	0.00		0%	
594 76 48 00 Trail Repair & Maintenance	9,000.00	3,994.73	5,000.00	0.00	10,000.00	100%	Slated for a paved cart path at Trailhead. Patrons are unsure of where to drive carts and are driving on 45 degree angle which is dangerous. Path will direct carts to next tee box.
040 Services	9,000.00	3,994.73	5,000.00	0.00	10,000.00	100%	
594 63 48 00 Capital Expenditures - Repairs & Maintenance	0.00	0.00	0.00	0.00		0%	
594 76 64 00 Furniture,Computers&Equip	2,500.00	6,889.66	2,500.00	290.77	13,000.00	420%	Cisco ASA VPN Client Device will be needed for City Hall (City Treasurer/Director) to access the POS reporting and payroll components.  Cost estimated to be \$2,000  New point of sale machine will be required as the BRAP expired two years ago and there is currently no support from Microsoft. Previous Golf Pro allowed the plan to lapse and the penalties to Microsoft would not be cost effective.  Cost estimate for new POS system, server CPU and peripherals is \$11,000.
060 Captial Outlays	2,500.00	6,889.66	2,500.00	290.77	13,000.00	420%	

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## 420 Golf Operations Fund

Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
594 Capital Expenditures	11,500.00	10,884.39	7,500.00	290.77	23,000.00	207%	
597 79 00 00 Debt Svc Trans Frm Golf Course	0.00	0.00	20,000.00	0.00	20,000.00	0%	
597 79 00 00 Debt Svc Trans Frm Golf Course	33,602.00	33,000.00	0.00	0.00		0%	
050 Intergovernmental Services and Othe	33,602.00	33,000.00	0.00	0.00		0%	
597 Interfund Transfers	33,602.00	33,000.00	20,000.00	0.00	20,000.00	0%	
508 10 04 20 Golf Cash Drawer	0.00	0.00	200.00	0.00	200.00	0%	Requesting increase of \$200 to keep in safe for making change. Currently staff have to make several trips a day to the bank to make change.
508 80 04 20 Ending Balance	112,666.00	0.00	147,389.00	0.00	158,939.00	8%	Projected Ending Fund Balance
999 Ending Balance	112,666.00	0.00	147,589.00	0.00	159,139.00	8%	
<b>TOTAL EXPENDITURES:</b>	<b>559,368.00</b>	<b>439,835.16</b>	<b>502,007.00</b>	<b>286,502.51</b>	<b>631,239.90</b>	<b>26%</b>	
FUND GAIN/LOSS:	0.00	167,324.84	0.00	241,394.76	-199.90		

**BUDGET COMPARISON FUND TOTALS**

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Account	2010 Appropriated	2010 Actual	2011 Appropriated	2011 Actual	2012 Appropriated	% Chg	Comment
420 Golf Operations Fund	559,368.00	607,160.00	502,007.00	527,897.27	631,040.00	26%	
Total Revenues:	559,368.00	607,160.00	502,007.00	527,897.27	631,040.00	26%	
420 Golf Operations Fund	559,368.00	439,835.16	502,007.00	286,502.51	631,239.90	26%	
Total Expenditures:	559,368.00	439,835.16	502,007.00	286,502.51	631,239.90	26%	
FUNDS GAIN/LOSS:		167,324.84		241,394.76	-199.90		